THIS BOOKLET CONTAINS 2 TAX FORMS.

2004 Louisiana

Access information about the Department of Revenue on the World Wide Web at www.revenue.louisiana.gov.

INCOME TAX RETURN RESIDENT FORM

IT'S SIMPLE TO FILE AND PAY YOUR TAXES ELECTRONICALLY!

EASY FILE EASY PAY WWW.revenue.louislana.gov

E-FILE/E-PAYMENT VIA THE INTERNET

- FASTER REFUNDS
- EASY, FAST, AND SECURE
- AVAILABLE 24 HOURS A DAY
- DIRECT DEPOSIT AVAILABLE
- DIRECT DEBIT AVAILABLE
- CONFIRMATION PROVIDED

GO TO WWW.REVENUE.LOUISIANA.GOV

OR

ASK YOUR TAX PREPARER TO E-FILE YOUR RETURN FOR YOU.

Check the status of your refund or obtain forms by visiting our website at www.revenue.louisiana.gov or by calling **1-888-829-3071**.

This toll-free number is available 24 hours a day. For local calls within the Baton Rouge area, call **922-3270**.



GENERAL INFORMATION FOR FILING YOUR 2004 LOUISIANA RESIDENT INDIVIDUAL INCOME TAX RETURN

Important: If provided, taxpayers should file the pre-printed tax form imprinted with their name(s) and address. Please print in black ink only.

Free internet filing and E-Payment are available for most Louisiana taxpayers through the Department's website at www.revenue.louisiana.gov.

WHO MUST FILE A RETURN

- All Louisiana resident individuals who are required to file a federal individual income tax return must file a return reporting all income earned in 2004.
- Any taxpayer who has overpaid his tax through withholding, declaration of estimated tax, or composite partnership filing payments made on behalf of the taxpayer must file a return to obtain a refund or credit.
- 3. If you are not required to file a federal return, but had Louisiana income tax withheld in 2004, you may file a return to claim a refund of the amount withheld. Please refer to the IRS requirements for filing to determine if you must file a federal return.
- 4. Any military personnel whose home of record is Louisiana and who meets the filing requirements of 1 or 2 above must file a return and report all of his income regardless of where he was stationed. If you are single, you should file a resident return (Form IT-540) and report all of your income to Louisiana.

If you are married and both you and your spouse are residents of the State of Louisiana, you should file a resident return (Form IT-540) and report all of your income to Louisiana. If you are married and one of you is not a resident of Louisiana, you have the option of filing a resident (Form IT-540) or nonresident (Form IT-540B) return. You may choose the option that is more beneficial to your current situation.

If an income tax liability was paid to another state on nonmilitary income and/or income earned by a spouse, resident taxpayers are allowed a credit for this liability, provided such income is included on the Louisiana return. Any military personnel whose domicile is not Louisiana must report any nonmilitary Louisiana source income on Form IT-540B. Louisiana residents that are members of the armed services and were stationed out-of-state for 120 or more consecutive days may be entitled to an exemption of up to \$29,999 of military income. Please see the instructions for Schedule E, Line 4J on page 20.

- 5. Nonresident professional athletes should use Form IT-540B-NRA.
- 6. A temporary absence from the State of Louisiana does not automatically change your domicile for income tax purposes. The intention to change one's domicile to another state must be shown by actions taken to establish a new domicile outside Louisiana and to abandon the Louisiana domicile and privileges. Examples of actions taken include: registering to vote, registering and titling vehicles, obtaining a driver's license, changing children's school of attendance, obtaining homestead exemption, or any other actions that show intent. These are intended as examples and do not necessarily indicate a change in residency. An individual who continues to maintain a residence in Louisiana while working in another state is considered a Louisiana resident. Use Nonrefundable Tax Credits, Schedule G, Line 1 to report taxes paid to the other state(s).
- 7. Surviving Spouses, Executors, Administrators, or Legal Representatives: A final return for a decedent must be filed if both of the following are true: You are the surviving spouse, executor, administrator, or legal representative; and, the decedent met the filing requirements at the date of death. Mark the decedent box on the face of the return and attach a copy of the death certificate along with Form R-6642 (Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer).

FORMS

Forms and instructions may be obtained from any office of the Department of Revenue, and on the Department's website at www.revenue.louisiana.gov. The locations are listed on the back cover of this booklet.

AMENDED RETURNS

If you file your income tax return and later become aware of any changes you must make to income, deductions, exemptions, or credits, you must file an amended Louisiana return. A corrected return for the tax year being amended should be submitted along with an explanation of the change(s) and a copy of the federal amended return, Federal Form 1040X, if one was filed. The form should be clearly marked with an "X" in the "Amended Return" box. Do not make any adjustments for refunds received or for payments made with the original return. This information is already on file.

FEDERAL TAX ADJUSTMENTS

Louisiana Revised Statute 47:103(C), requires taxpayers whose federal returns are adjusted to furnish a statement disclosing the nature and amounts of such adjustments within 60 days after the adjustments have been made and accepted. This statement should accompany your amended state return.

WHEN TO FILE AND PAY TAX

- 1. A calendar year return is due on or before May 16, 2005.
- 2. Returns for fiscal years are due on or before the 15th day of the fifth month after the close of the taxable year.

WHERE TO FILE AND PAY TAX

For all returns: Print your name(s) and Social Security Number(s) on any correspondence. Also, on a joint return, print the Social Security Numbers in the same order that you listed them on your federal return.

Returns reflecting a refund should be mailed to P.O. Box 3440, Baton Rouge, LA, 70821-3440.

Returns for which a payment is due should be mailed to P.O. Box 3550, Baton Rouge, LA 70821-3550. Please do not send cash, and **print your Social Security Number(s) on the check or money order.**

An electronic payment option is available on the Department's website at www.revenue.louisiana.gov.

EXTENSION OF TIME FOR FILING A RETURN

Louisiana recognizes an extension granted by the Internal Revenue Service. Attach a copy of your automatic or approved federal extension to the front of your Louisiana income tax return.

An extension only extends the time to file the return, not the time to pay any tax that may be due.

Use Form R-6465 to request an extension beyond the date required for filing your federal return. The form is included in the back of this booklet and on the Department's website.

INSTALLMENT AGREEMENT

An installment request, Form R-19025, is included in the back of this booklet and on the Department's website. If you are unable to pay the balance in full by the due date, this request must be submitted along with a minimum payment of 20 percent (.20) of the total amount owed.

INTEREST AND PENALTIES

See Interest and Penalty Calculation Worksheets, page 24.

KEEP YOUR RECORDS

Taxpayers should keep copies of federal and state returns and W-2 statements for four years. **Do not submit a copy of your federal return, unless requested by the Department.**

IT-540

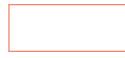
2004 LOUISIANA Resident

You can file this return electronically.

EASY FILENCE DAY
FAST and SIMPLE EASY PAY
www.revenue.louisiana.gov

PLEASE PRINT IN BLACK INK ONLY USING CAPITAL LETTERS

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IT-540

2004 LOUISIANA Resident

You can file this return electronically.

EASY FILE EASY PAY

PLEASE PRINT IN BLACK INK ONLY USING CAPITAL LETTERS.

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2	INTE	EREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL DIVISIONS - Print the amount of interest and dividend income not reported on federal return that is taxable to Louisiana. See instructions, page 19.		2					,		Ī	<u>.</u>	00
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		OTHER RETIREMENT BENEFITS (Date retired:) You must print the name of the retirement system whose benefits you are receiving that are specifically exempt from Louisiana income tax. Print name below	D2		,				,		Ι].	00
		ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER. See instructions for worksheet and computation, page 20.	DZ.		,				,		_	٠.	00
		You must print the name of pension(s) or annuity(ies) below.			4	Ε			,].	00
		TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS Print the amount shown on your Federal Form 1040, Line 20b, OR Federal Form 1040A, Line 14b.			4	·F			,].	00
	4G	NATIVE AMERICAN INCOME - See instructions, page 20	4G									7	00
		OTHER: List the source and amount of other income that Louisiana cannot tax. Do not list active federal or military income or income earned in another state. (See instructions, page 20.) Note: Credit for taxes paid to other states is claimed on Nonrefundable Tax Credits, Schedule G, Line 1. Part-year residents should use Form IT-540B. Nonresident professional athletes should use Form IT-540B-NRA.		4H	,				,		İ].	00
	41	START SAVINGS PROGRAM CONTRIBUTION See instructions, page 20.		41					,].	00
	4J	MILITARY PAY EXCLUSION - See instructions, page 20.			4	J			,].	00
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Print your Social Security Number here. 2004 REFUNDABLE TAX CREDITS **SCHEDULE** INVENTORY TAX CREDIT - See instructions, page 21. AD VALOREM TAX CREDIT FOR OFFSHORE VESSELS - See instructions, page 21.2 00 CREDIT FOR PROPERTY TAXES PAID BY TELEPHONE COMPANIES - See instructions, page 21..... 3 00 3 PRISON INDUSTRY ENHANCEMENT PROGRAM CREDIT - See instructions, page 21.4 00 TOTAL - Add Lines 1, 2, 3, and 4. Print the result here and on Line 15B of Form IT-540.5 00 5 2004 NONREFUNDABLE TAX CREDITS SCHEDULE G CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES - Complete this part only if you paid income tax liabilities to other states and you were a resident of Louisiana for the entire year. A copy of the return filed with the other state(s) must be submitted with this schedule CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. See instructions, page 21 for definitions of these disabilities. Loss of Mentally incapacitated Blind 2A Yourself 2B Spouse **2D** Print the total number of qualifying individuals. Only one credit is allowed per person. **2D** 2C Dependent * 00 2E Multiply Line 2D by \$100 and print the result here. CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS 00 3A Print the value of computer equipment donated. Attach Form R-3400. 3B Multiply Line 3A by 40% (.40) and print the result here. 00 Round to nearest dollar. 3B CREDIT FOR CERTAIN FEDERAL CREDITS 00 4A See instructions, page 21. 4B Multiply Line 4A by 10% (.10). Print the result or \$25, 00 whichever is less. This line is limited to \$25. CREDIT FOR GASOLINE AND SPECIAL FUELS TAXES PAID TO OPERATE A 5 00 COMMERCIAL FISHING VESSEL FAMILY RESPONSIBILITY CREDIT (LIMITED TO \$200) 00 6 CREDIT FOR SMALL TOWN DOCTORS AND DENTISTS 00 BONE MARROW DONOR EXPENSE CREDIT 00 CREDIT FOR EDUCATIONAL EXPENSES RELATED TO DEGREE IN LAW ENFORCEMENT 00 00

CREDIT FOR PURCHASE OF A BULLETPROOF VEST (LIMITED TO \$100)

CREDIT FOR MAINTAINING A HOUSEHOLD FOR CERTAIN DISABLED DEPENDENTS12



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Print your Social Security Number here.

2004	NONREFUNDABLE TAX CREDITS (continued)			S	C	HE	DUL	.E	G
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16	CREDIT FOR DONATIONS TO ASSIST QUALIFIED PLAYGROUNDS		16	i 📗	,				00
17	LOUISIANA BASIC SKILLS TRAINING TAX CREDIT17		, 🎞		,				00
18	RESEARCH AND DEVELOPMENT TAX CREDIT		\prod		,				00
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20	CREDIT FOR DEBT ISSUANCE COSTS		\prod		,				00
21	CREDIT FOR REHABILITATION OF HISTORIC STRUCTURES21		, □		,				00
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25	TECHNOLOGY COMMERCIALIZATION CREDIT25		, 🎞		,				00
26	ATCHAFALAYA TRACE HERITAGE AREA DEVELOPMENT ZONE TAX EXEMPTION26		, Ц		,				00
27	LOUISIANA BIOMEDICAL RESEARCH AND UNIVERSITY RESEARCH AND DEVELOPMENT PARKS 27		$, \square$,				00
28	CREDIT FOR TAX EQUALIZATION28		$, \square$,				00
29	CREDIT FOR CERTAIN MANUFACTURING ESTABLISHMENTS29		\prod		,				00
30	ENTERPRISE ZONE CREDIT		$, \coprod$,				00
31	QUALITY JOBS PROGRAM CREDIT		, <u> </u>		,				00
32	CREDIT FOR CONVERTING VEHICLES TO ALTERNATIVE FUELS USAGE		, 🎞		,				00
33	TOTAL NONREFUNDABLE CREDITS - Add Lines 1, 2E, 3B, 4B, and 5 through 32. Print the result here and enter this amount on Line 11C of Form IT-540.		, П		,				00





Print your Social Security Number here.

20	04	ADJUSTMENTS TO INCOME	LC	DU	S	A	NA	S	Cl	ΗE	DU	LE	E
1	1040	ERAL ADJUSTED GROSS INCOME - Print the amount from your Federal Form JEZ, Line 4, OR Federal Form 1040A, Line 21, OR Federal Form 1040, 36, OR Federal Telefile worksheet, Line "I." If less than zero, print "0."	Г		,				,].	00
2	INTE	EREST INCOME AND DIVIDENDS FROM OTHER STATES AND THEIR POLITICAL DIVISIONS - Print the amount of interest and dividend income not reported on federal return that is taxable to Louisiana. See instructions, page 19.		2					,		Ī	<u>.</u>	00
2A	REC	APTURE OF START CONTRIBUTIONS - See instructions, page 19.		2A					,		\perp].	00
3 4	NON	AL - Add Lines 1, 2, and 2A and print the result here			,				,		Ι].	00
	Plea:	se see instructions for Lines 4A through 4M, beginning on page 19. INTEREST AND DIVIDENDS ON U. S. GOVERNMENT OBLIGATIONS	4A		7				,].	00
	4B	LOUISIANA STATE EMPLOYEES' RETIREMENT BENEFITS (Date retired:)		4B					,].	00
	4C	LOUISIANA STATE TEACHERS' RETIREMENT BENEFITS (Date retired:)		4C	:				,].	00
	4D1	FEDERAL RETIREMENT BENEFITS (Date retired:)	D1		,				,		Ι].	00
		OTHER RETIREMENT BENEFITS (Date retired:) You must print the name of the retirement system whose benefits you are receiving that are specifically exempt from Louisiana income tax. Print name below	D2		,				,		Ι].	00
		ANNUAL RETIREMENT INCOME EXEMPTION FOR TAXPAYERS 65 or OVER. See instructions for worksheet and computation, page 20.	DZ.		,				,		_	٠.	00
		You must print the name of pension(s) or annuity(ies) below.			4	Ε			,].	00
		TAXABLE AMOUNT OF SOCIAL SECURITY BENEFITS Print the amount shown on your Federal Form 1040, Line 20b, OR Federal Form 1040A, Line 14b.			4	·F			,].	00
	4G	NATIVE AMERICAN INCOME - See instructions, page 20	4G									7	00
		OTHER: List the source and amount of other income that Louisiana cannot tax. Do not list active federal or military income or income earned in another state. (See instructions, page 20.) Note: Credit for taxes paid to other states is claimed on Nonrefundable Tax Credits, Schedule G, Line 1. Part-year residents should use Form IT-540B. Nonresident professional athletes should use Form IT-540B-NRA.		4H	,				,		İ].	00
	41	START SAVINGS PROGRAM CONTRIBUTION See instructions, page 20.		41					,].	00
	4J	MILITARY PAY EXCLUSION - See instructions, page 20.			4	J			,].	00
	4K	TOTAL - Add Lines 4A through 4J and print the result here 4K									Т	7	00
		FEDERAL TAX APPLICABLE TO EXEMPT INCOME See instructions, page 20. This amount cannot exceed the amount on Line 8 of Form IT-540	F		,			╡	,		÷	j.	00
	4M	NONTAXABLE INCOME - Subtract Line 4L from Line 4K and print the result here 4M	Ē		,				,		Ī	j.	00
5	Print	ISIANA ADJUSTED GROSS INCOME - Subtract Line 4M from Line 3. the result here and on Line 7 of Form IT-540. Mark the box on Line 7 of n IT-540 indicating that Schedule E was used	Ī		,				,		Ī	j.	00





Print your Social Security Number here. 2004 REFUNDABLE TAX CREDITS **SCHEDULE** INVENTORY TAX CREDIT - See instructions, page 21. AD VALOREM TAX CREDIT FOR OFFSHORE VESSELS - See instructions, page 21.2 00 CREDIT FOR PROPERTY TAXES PAID BY TELEPHONE COMPANIES - See instructions, page 21..... 3 00 3 PRISON INDUSTRY ENHANCEMENT PROGRAM CREDIT - See instructions, page 21.4 00 TOTAL - Add Lines 1, 2, 3, and 4. Print the result here and on Line 15B of Form IT-540.5 00 5 2004 NONREFUNDABLE TAX CREDITS SCHEDULE G CREDIT FOR TAX LIABILITIES PAID TO OTHER STATES - Complete this part only if you paid income tax liabilities to other states and you were a resident of Louisiana for the entire year. A copy of the return filed with the other state(s) must be submitted with this schedule Print the amount of the paid income tax liabilities to the other state(s). Round to the nearest dollar. 1 CREDIT FOR CERTAIN DISABILITIES - Mark an "X" in the appropriate box(es). Only one credit is allowed per person. See instructions, page 21 for definitions of these disabilities. Loss of Mentally incapacitated Blind **★2C** List dependent name(s) here. 2A Yourself 2B Spouse **2D** Print the total number of qualifying individuals. Only one credit is allowed per person. **2D** 2C Dependent * 00 2E Multiply Line 2D by \$100 and print the result here. CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS 00 3A Print the value of computer equipment donated. Attach Form R-3400. 3B Multiply Line 3A by 40% (.40) and print the result here. 00 Round to nearest dollar. 3B CREDIT FOR CERTAIN FEDERAL CREDITS 00 4A See instructions, page 21. 4B Multiply Line 4A by 10% (.10). Print the result or \$25, 00 whichever is less. This line is limited to \$25. CREDIT FOR GASOLINE AND SPECIAL FUELS TAXES PAID TO OPERATE A 5 00 COMMERCIAL FISHING VESSEL FAMILY RESPONSIBILITY CREDIT (LIMITED TO \$200) 00 6 CREDIT FOR SMALL TOWN DOCTORS AND DENTISTS 00 BONE MARROW DONOR EXPENSE CREDIT 00 CREDIT FOR EDUCATIONAL EXPENSES RELATED TO DEGREE IN LAW ENFORCEMENT 00 00

CREDIT FOR PURCHASE OF A BULLETPROOF VEST (LIMITED TO \$100)

CREDIT FOR MAINTAINING A HOUSEHOLD FOR CERTAIN DISABLED DEPENDENTS12



12

00

00



Print your Social Security Number here.

2004	NONREFUNDABLE TAX CREDITS (continued)			S	C	HE	DUL	.E	G
		П	П	П			П		00
13	CREDIT FOR EMPLOYMENT IN A QUALIFIED MOTION PICTURE PRODUCTION13	H	' 	+	7	#	+	•	
14	CREDIT FOR EMPLOYMENT OF THE PREVIOUSLY UNEMPLOYED14	H	, 	#	,	#	#	-	00
15	MOTION PICTURE INVESTOR TAX CREDIT15	Ш	, 📖	Щ	,	<u>Ц</u>	Ш		00
16	CREDIT FOR DONATIONS TO ASSIST QUALIFIED PLAYGROUNDS		16	i 📗	,				00
17	LOUISIANA BASIC SKILLS TRAINING TAX CREDIT17		, 🎞		,				00
18	RESEARCH AND DEVELOPMENT TAX CREDIT		\prod		,				00
19	NEW MARKETS TAX CREDIT19		, □		,				00
20	CREDIT FOR DEBT ISSUANCE COSTS		\prod		,				00
21	CREDIT FOR REHABILITATION OF HISTORIC STRUCTURES21		, □		,				00
22	LOUISIANA CAPITAL COMPANIES CREDIT22		, □		,				00
23	CREDIT FOR DONATIONS TO THE DEDICATED RESEARCH INVESTMENT FUND23		\prod		,				00
24	CREDIT FOR INSURANCE COMPANY PREMIUM TAX24		, Ц		,				00
25	TECHNOLOGY COMMERCIALIZATION CREDIT25		, 🎞		,				00
26	ATCHAFALAYA TRACE HERITAGE AREA DEVELOPMENT ZONE TAX EXEMPTION26		, 🎞		,				00
27	LOUISIANA BIOMEDICAL RESEARCH AND UNIVERSITY RESEARCH AND DEVELOPMENT PARKS 27		$, \square$,				00
28	CREDIT FOR TAX EQUALIZATION28		$, \square$,				00
29	CREDIT FOR CERTAIN MANUFACTURING ESTABLISHMENTS29		\prod		,				00
30	ENTERPRISE ZONE CREDIT		$, \coprod$,				00
31	QUALITY JOBS PROGRAM CREDIT		, <u> </u>		,				00
32	CREDIT FOR CONVERTING VEHICLES TO ALTERNATIVE FUELS USAGE		, 🎞		,				00
33	TOTAL NONREFUNDABLE CREDITS - Add Lines 1, 2E, 3B, 4B, and 5 through 32. Print the result here and enter this amount on Line 11C of Form IT-540.		, П		,				00



DID YOU FILE YOUR CONSUMER USE TAX?!



What is Consumer Use Tax?

The Consumer Use Tax is a tax due on purchases made outside of Louisiana for use, storage, or consumption in Louisiana. The Use Tax is paid to the Louisiana Department of Revenue by the buyer when the Louisiana Sales Tax has not been collected by the seller. Use Tax is not a new tax. It was first enacted in 1948.

What is the Consumer Use Tax rate?

The Consumer Use Tax rate is calculated at a combined rate of 8% (4% state rate and 4% local rate).

What items are subject to the Consumer Use Tax?

Whether purchased by mail order, catalog, shopping networks, or on the Internet, all purchases of tangible personal property that would be subject to the Sales Tax if purchased in Louisiana are subject to the Consumer Use Tax.

Some examples include books, cassettes, compact discs, computers, electronic equipment, clothing, jewelry, sporting goods, audio and video tapes, DVDs, appliances, furniture or other home furnishings, and tobacco products.



The Consumer Use Tax Law ensures that:

- Services (education, public safety, healthcare, etc.) are available to Louisiana citizens and businesses; and,
- Louisiana businesses are not at a competitive disadvantage with out-of-state companies that are not required to collect Sales Tax.



CONSUMER USE TAX SCHEDULE

Use this schedule to track purchases throughout the year to report on next year's return.

Purchase	Amount	Purchase	Amount

Consumer Use Tax Worksheet

If you purchased goods from out-of-state companies and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from: catalogs, television, internet, outside the U.S., and another state (and used in Louisiana).

Under Louisiana Revised Statute 47:302(K), the Department is required to collect a use tax rate of 8 percent on out-of-state use taxable purchases. This 8 percent rate (which includes 4 percent to be distributed by the Department to local governments) is in lieu of the actual rate in effect in your area, and is payable regardless of whether the actual combined state and local rate in your area is equal to, higher than, or lower than 8 percent.

This law ensures that Louisiana businesses are not at a competitive disadvantage with out-of-state companies who are not required to collect sales tax.

1. Taxable purchases\$.00	
Tax rate (8%)	X .08	Print here and on
2. Total use tax due\$.00	Line 13 on the front of the return.

INSTRUCTIONS FOR PREPARING YOUR 2004 LOUISIANA RESIDENT INDIVIDUAL INCOME TAX RETURN FORM IT-540

ABOUT THIS FORM

The return has been designed for electronic scanning that permits faster processing with fewer errors. In order to avoid unnecessary delays caused by manual processing, taxpayers should follow the guidelines listed below:

- 1. If provided, use the pre-addressed copy of the return imprinted with the taxpayer's name(s) and address.
- 2. Print amounts only on those lines that are applicable.
- 3. Use only a black ink pen. Do not use red ink or pencil.
- 4. Because this form is read by a machine, please print your numbers inside the boxes like this:

0123456789X

- All numbers should be rounded to the nearest dollar and numbers should NOT be printed over the zeros printed in the handprint boxes used to designate cents.
- 6. To avoid any delay in processing, use this form for 2004 only.
- 7. If you are filing an amended return, mark an "X" in the "Amended Return" box.

NAME(S), ADDRESS, AND SOCIAL SECURITY NUMBER(S) — Print your name(s) and Social Security Number(s) in the space(s) provided. Using the pre-addressed return helps identify your account, saves processing time, and speeds refunds. If you did not receive a booklet that was pre-addressed, print your name(s), address, and Social Security Number(s) on your return. If your name and/or address has changed since last year's return (for example, new spouse), please mark the "Name Change" box and/or "Address Change" box. If married, please give Social Security Numbers for both you and your spouse.

On a joint return, print the Social Security Numbers in the same order that you show your first names. Your names and Social Security Numbers must be listed in the same order that you listed them on your federal return.

LINES 1-5 – Filing status – You must use the same filing status on your Louisiana return as you did on your federal return. In the box on the left, print the number corresponding to your filing status: "1" for Single, "2" for Married Filing Jointly, "3" for Married Filing Separately, "4" for Head of Household, and "5" for Qualifying Widow(er). If your filing status is Head of Household, you must show the name of the qualifying person in the space provided if the person is not a dependent. Head of Household status is for unmarried people who paid over half the cost of keeping up a home for a qualifying person.

LINE 6 – Exemptions – Mark an "X" in the appropriate box(es). You must use the same number of exemptions on your Louisiana return as you did on your federal return unless you are listed as a dependent on someone else's return or you are age 65 or over or blind. You must claim an exemption for yourself on Line 6A even if someone else claimed you on their federal tax return. This box has already been marked with an "X" for you. Print in the box provided on Line 6D the total number of exemptions claimed. The names of all dependents must be shown in the space provided.

If you are not required to file a federal return, but had Louisiana income tax withheld in 2004, complete Lines 1 through 6D, enter your wages in the appropriate boxes above Line 7, and mark the indicator block to the right. Skip to Line 12, enter zero, "0," and complete the remainder of the return.

LINE 7 – Print the amount of your federal adjusted gross income. This amount is taken from Federal Form 1040EZ, Line 4, **OR**

Federal Form 1040A, Line 21, OR Federal Form 1040, Line 36, OR Federal Telefile worksheet, Line "I." If your federal adjusted gross income is less than zero, print "0." Residents with exempt income, recapture of START contributions, interest income from obligations of other states and their political subdivisions, or residents 65 years of age or over with annual retirement income taxable to Louisiana should use Schedule E to determine their Louisiana adjusted gross income. See "Instructions for Schedule E." As well, residents with 120 (or more) consecutive days of out-of-state active duty in the armed forces of the United States should refer to the instructions for Line 4J of Schedule E to determine if their income is exempt from Louisiana income tax. Mark the box if you used the amount from Louisiana Schedule E. Nonresidents and part-year residents must use Form IT-540B to file their Louisiana return. Nonresident professional athletes must use Form IT-540B-NRA.

LINE 8 – Print the amount of your federal tax liability on this line. This amount is taken from your federal return. Each federal return is listed below:

Federal Form 1040EZ filers: This amount is taken from Line 10.

Federal Form 1040A filers: This amount is taken from Line 36.

Federal Form **1040** filers: This amount is taken from Line 56, less the amount from Form 4972 included on Line 43.

Federal **Telefile**: This amount is taken from the right hand column of Line K of the Federal Telefile worksheet, [Line K (2) Tax].

Optional deduction – The federal tax deduction above may be increased by the amount of foreign tax credit claimed on Federal Form 1040, Line 46. If this additional deduction is claimed, no special allowable credit may be claimed on Louisiana Nonrefundable Tax Credits, Schedule G, Line 4.

LINE 9 – Subtract Line 8 from Line 7 and print the result. If less than zero, print "0."

LINE 10 – Turn to the tax table that corresponds with your filing status. Locate the amount of your tax table income from Line 9 in the first two columns of the tax table. Read across to the column numbered the same as the total number of exemptions claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. Print this amount on Line 10 of the return. If you have more than eight exemptions, refer to the instructions at the top of the tax tables.

Line 11 – Federal Child Care Credit – If you are eligible for the Louisiana Child Care Credit, you must enter your Federal Child Care Credit on this line. To determine if you can take the Louisiana Child Care Credit, see the Louisiana Child Care Credit Worksheet on page 19. You must enter an amount here if you can take either a Refundable or Nonrefundable Louisiana Child Care Credit. The Federal Child Care Credit is taken from your Federal Form 1040A, Line 29, or Federal Form 1040, Line 47.

Line 11A – Print the amount of your Nonrefundable Louisiana Child Care Credit carried forward from 2003. Refer to your 2003 Louisiana Child Care Credit Worksheet for the amount that was computed on Line 9 of the 2003 Carry Forward Provision area.

Line 11B – Print the amount of your 2004 Louisiana Nonrefundable Child Care Credit. This amount is determined from the Louisiana Child Care Credit Worksheet on page 19.

Line 11C – Print the amount of the total Other Nonrefundable Tax Credits. This amount is from Schedule G, Line 33 of the Louisiana Form IT-540.

Line 11D – Add Lines 11A, 11B, and 11C and print the result.

LINE 12 – Subtract Line 11D from Line 10 and print the result. If no federal return is required to be filed, or if less than zero, print "0." Please refer to the IRS requirements for filing to determine if you must file a federal return.

LINE 13 – If, during 2004, you purchased goods for use in Louisiana from out-of-state and were not properly charged Louisiana state sales tax, you are required to file and pay the tax directly to the Louisiana Department of Revenue. This can include purchases from catalogs, television, internet, outside the U.S., or another state. See the Consumer Use Tax Worksheet on page 16.

Line 14 - Add Lines 12 and 13 and print the result.

Line 15A – Print the amount of your 2004 Louisiana Refundable Child Care Credit. This amount is from Line 4 of the Louisiana Child Care Credit Worksheet on page 19.

Line 15B – Print the amount of the total Other Refundable Tax Credits. This amount is from Schedule F, Line 5 of the Louisiana Form IT-540.

Line 15C – Print the amount of Louisiana income tax withheld in 2004. A copy of the withholding tax W-2 Form(s) must be attached to your return for credit to be allowed. If this amount exceeds 10 percent (.10) of the income shown on Line 7, attach a copy of your federal return.

Line 15D – Print the amount of any credit carried forward from 2003. This amount is from **Line 16C of your 2003** Louisiana Form IT-540.

Line 15E – Print the amount of any payment made on your behalf by a composite partnership filing. Enter on the line below the name of the partnership. If there is more than one partnership filing payment, attach a schedule [with your name(s) and Social Security Number(s)] listing the partnership filings and payments made by each partnership.

Line 15F – Print the total amount of estimated payments you made for the 2004 tax year.

Line 15G – Print the amount of any payment made with an extension request for the 2004 taxable year, if one was filed.

Line 15H – Add Lines 15A through 15G and print the result.

Line 16 – If Line 15H is less than or equal to Line 14, enter zero, "0," and skip Lines 17A through 20. If Line 15H is greater than Line 14, then subtract Line 14 from Line 15H and print the result.

Lines 17A through 17D – Donations – Should you wish to donate any or all of your overpayment (Line 16) to any of the organizations listed on Lines 17A through 17D, print the amount on the appropriate line. The sum of the donations can not exceed the amount of your overpayment shown on Line 16.

Line 18 – Print the amount of Line 16 you wish to contribute to the START Savings Program. Important: If filing a joint return, you or your spouse must be a registered account owner in the START Savings Program in order to contribute any part or all of your overpayment. If you are not an account holder and wish to enroll in this program, you may contact the Louisiana Office of Student Financial Assistance at 1-800-259-5626, or through their website at www.startsaving.la.gov. All contributions made by means of your overpayment will be equally distributed amongst the account holder's beneficiaries.

Line 19 – Print the amount of Line 16, less the amounts from Lines 17A through 18 you want refunded to you.

Line 20 – Print the amount of Line 16, less the amounts from Lines 17A through 19 you want credited to your 2005 tax.

Line 21 – If Line 14 is equal to Line 15H, enter zero, "0." If Line 14 is greater than Line 15H, then subtract Line 15H from Line 14 and print the result.

Line 22 – Interest is due on all tax amounts that are not timely paid. Print the amount from Line 5 of the Interest Calculation Worksheet. The worksheet is located on page 24 of this booklet

Line 23 – Delinquent filing penalty is assessed for failure to file a timely return. Print the amount from Line 7 on the Delinquent Filing Penalty Calculation Worksheet. The worksheet is located on page 24 of this booklet.

Line 24 – Delinquent payment penalty may be assessed for failure to pay any tax owed by the due date. Please refer to the Delinquent Payment Penalty Calculation Worksheet on page 24.

Line 25 – Underpayment penalty is assessed in certain situations where a tax deficiency is greater than 1,000. Print the amount from Line 19 of the 2004 Form R-210 and attach this form to your return.

Line 26 – Balance due Louisiana – Add Lines 21, 22, 23, 24, and 25 and print the result. Make your payment payable to the Louisiana Department of Revenue. Do not send cash. Write your Social Security Number(s) on your remittance and attach it to your return. A direct debit option is available on the Department's website at www.revenue.louisiana.gov.

Filing – You must sign and date your return. If married filing jointly, both spouses must sign. In the appropriate space, please indicate a daytime phone number. If an extension has been taken, please mark the extension box and place a copy of the extension as the first page of the return. If your return was prepared by a paid preparer, they must also sign in the appropriate space and enter their identification number. DO NOT SUBMIT A PHOTOCOPY OF THE RETURN.

CHILD CARE CREDIT WORKSHEET

R.S. 47:297.4 allows for a certain percentage of your Federal Child Care Credit to be claimed as a credit against your Louisiana individual income tax. In order to take this credit, you must have claimed the federal credit on either Federal Form 1040 or Federal Form 1040A.

.00

- Enter the amount of your Adjusted Gross Income
 (AGI) from Line 7 of Form IT-540 or Schedule E,
 Line 1, if Schedule E is completed.
- 2. From Federal Form 1040, Line 47, or Federal Form 1040A, Line 29, enter the amount of the Child Care Credit claimed. Enter this amount on Line 11 of the Form IT-540.

Caution!! If the amount on Line 1 above is less than or equal to \$25,000 proceed to the next line. If Line 1 above is greater than \$25,000 proceed to Line 5.

- 3. Multiply Line 2 above by .50
- 4. Enter this amount on Line 15A of Form IT-540 .0

STOP!! Your AGI must be greater than \$25,000 to proceed to Line 5!!

5. Using AGI from Line 1 on this worksheet, determine applicable percentage from the chart below:

AGI	Percentage
\$25,001 - \$35,000	30% (.30)
\$35,001 - \$60,000	10% (.10)
over \$60,000	10% (.10)
Applicable percentage:	

6. Multiply amount on Line 2 by the percentage on Line 5. .00

Important!! If AGI is greater than \$60,000 then the credit is limited to the LESSER of twenty-five dollars (\$25.00) or 10 percent (.10) of the federal credit. You may be required to carry forward some or all of your Nonrefundable Louisiana Child Care Credit. You must utilize the schedule below to determine your applicable credit for 2004 or any carry forward to 2005.

CARRY FORWARD PROVISION FOR NONREFUNDABLE CHILD CARE CREDIT

- 1. Enter the amount from Line 10 of Form IT-540. .00

 2. Enter the amount from Line 11C of Form IT-540. .00
- 3. Enter the amount from Line 15B of Form IT-540. ______00
- 4. Subtract Lines 2 and 3 from Line 1 above. .00
- 5. If line 4 is greater than or equal to Line 6 of the Child Care Credit Worksheet above, your entire credit is allowed and there is no carry forward amount. Enter the amount from Line 6 of the Child Care Credit Worksheet above on Line 11B of Form IT-540.
- 6. If Line 4 is zero or less than zero, your Child Care Credit carry forward to 2005 is equal to Line 6 of the Child Care Credit Worksheet above. Enter zero, "0," on Line 11B of Form IT-540.
- 7. Enter the amount of Nonrefundable Child Care Credit from Line 6 of the worksheet above.
- If Line 4 is greater than zero but less than Line 7 above, Line 4 is your allowable Child Care Credit for 2004. Enter this amount on Line 11B of Form IT-540.

.00

9. Subtract Line 4 from Line 7. This amount is your carry forward from 2004 to 2005. .00

INSTRUCTIONS FOR SCHEDULE E – Adjustments to Income

LINE 1 — Print the amount of your federal adjusted gross income. This amount is shown on your Federal Form 1040EZ, Line 4, **OR** Federal Form 1040A, Line 21, **OR** Federal Form 1040, Line 36, **OR** Federal Telefile Worksheet, Line "I." If less than zero, print zero, "0."

LINE 2 — Interest income and dividends not reported on your federal return are taxable to Louisiana if all of the following conditions are met:

- a. You are filing as a resident of Louisiana.
- b. The interest is received from obligations of a state or political subdivision of a state other than Louisiana. (Obligations of the State of Louisiana, its political subdivisions, or public corporations created by them and their constituted authorities are exempt from Louisiana taxes.)
- c. The obligations were purchased on or after January 1, 1980. Print on Line 2 the **total** taxable interest and dividends. Do not list interest and dividends separately.

LINE 2A – Print on this line any previously exempted START contributions that were refunded to you by the Louisiana Office of Student Financial Aid.

LINE 3 — Add Lines 1, 2, and 2A and print the result.

LINE 4A — Print the amount of interest and dividends from **U.S. government obligations** that are included in the amount on Line 1 of Schedule E. Include here amounts received from mutual funds that are identified as income from investments in **U.S. government obligations**. If the amount is not specifically identified, it is taxable and cannot be excluded.

LINE 4B — Print the amount of retirement benefits received from the Louisiana State Employees' Retirement System that is included in the amount on Line 1 of Schedule E.

LINE 4C — Print the amount of retirement benefits received from the Louisiana State Teachers' Retirement System that is included in the amount on Line 1 of Schedule E.

LINE 4D1 — Print the amount of retirement benefits received from the Federal Retirement System that is included in the amount on Line 1 of Schedule E.

LINE 4D2 — Print the amount of retirement benefits received from any retirement system whose benefits are specifically exempted from Louisiana tax. **Print the name of the retirement system or the statute** exempting these benefits from Louisiana income tax in the space provided.

INSTRUCTIONS FOR SCHEDULE E – Adjustments to Income (continued)

LINE 4E — If your filing status is single, head of household, married filing separately, or qualified widow(er), and you are 65 or over, up to six thousand dollars (\$6,000) of annual retirement income that you receive may be exempt from state taxation. If your filing status is married filing jointly and BOTH taxpayers are receiving annual retirement income and BOTH are 65 or over, up to \$6000 of annual retirement income that each taxpayer receives may be exempt from state taxation. "Annual retirement income" is pension and annuity income you receive that is reported on Federal Form 1040, Lines 15b and 16b, OR Federal Form 1040A, Lines 11b and 12b, that is taxable to Louisiana. Do not include retirement benefits claimed on Lines 4B, 4C, 4D1, and 4D2 of Schedule E. Print the name or source of the pension(s) or annuity(ies) on Line 4E of Schedule E.

If your filing status is single, head of household, married filing separately, or qualifying widow(er), determine the exempt amount that should be printed on Line 4E, by completing the FIRST COLUMN of the worksheet below.

If your filing status is married filing jointly, determine the exempt amount that should be printed on Line 4E by completing BOTH COLUMNS of the worksheet below.

CO	LOWING OF THE WORKSHEET DEIOW.	_	•
		Taxpayer	Spouse
1.	Print pension and annuity income you received and reported on Federal Form 1040, Lines 15b and 16b, OR Federal Form 1040A, Line 11b and 12b on Line 1(a). Print spouse's amount on Line 1(b).		b
2.	Print pension and annuity income yreceived and claimed on Lines 4B, and 4D2 of Schedule E on Line 2(a Print spouse's amount on Line 2(b).	4C, 4D1, a).	b
3.	Subtract Line 2 from Line 1 and print the result here.	a	b
4.	Maximum exemption for individual 65 and over.	a. <u>\$6,000</u>	b. <u>\$6,000</u>
5.	For each taxpayer 65 or over, print the amount from Line 3 or Line 4, whichever is less.	a	b

6. If your filing status is single, head of household, married filing separately, or qualifying widow(er) print the amount from Line 5(a) on Line 4E of Schedule E. If your filing status is married filing jointly add the amounts on Lines 5(a) and 5(b) and print the result on Line 4E of Schedule E.

LINE 4F — Social Security benefits taxed on your federal return are exempt from Louisiana tax. Print the amount shown on your Federal Form 1040, Line 20b, **OR** Federal Form 1040A, Line 14b.

LINE 4G — Income earned or received by a tribal member living on the reservation or land held in trust for the tribe will not be subject to Louisiana income tax if such income is derived from sources within the boundaries of the tribal land or outside the State of Louisiana. If a tribal member or a nontribal member earns income or derives wages from services performed outside the boundaries of the tribal land, but within the State of Louisiana, such income shall be taxable. Income earned by nontribal members working within the boundaries of tribal land is subject to Louisiana tax. All income earned by a tribal member living off the reservation is subject to Louisiana income tax.

LINE 4H — On a separate schedule, list the source and amount of other income included in Line 1 of Schedule E that Louisiana cannot tax. You must attach copies of supporting documentation to verify the exemption

claimed on this line. Do not list income earned in another state. Residents of Louisiana are taxed on all income regardless of where it was earned. Credit for taxes paid to other states may be deducted on Nonrefundable Tax Credits, Schedule G , Line 1. Nonresidents and part-year residents should use Form IT-540B to determine their Louisiana tax. Nonresident professional athletes should use Form IT-540B-NRA. Disabled individuals claiming an exemption (R.S. 47:59.1) for making adaptations to their home should use this line to deduct the expenses from their gross income. Persons receiving disability income (R.S. 47:44.1(B)) for a permanent total disability may exclude up to \$6,000 of annual disability income from their taxable income.

Persons claiming an S Bank shareholder exclusion should use this line to report the exclusion. An S Bank shareholder may exclude from Louisiana tax table income an amount equal to the S Bank shareholder's nontaxable income. "S Bank nontaxable income" means the portion of the income reported by an S Bank on Federal Form 1120S (Schedule K-1), or equivalent document, and which is attributable to the net earnings used to compute the S Bank's shares tax as provided in R.S. 47:1967.

LINE 4I — START Savings Program - Enter the total amount contributed (up to \$2,400 per account plus any carry forward) on Line 4I. For information concerning the carry forward provision of the START Savings Program, please refer to Revenue Information Bulletin 03-001 on the Department's website.

LINE 4J - Residents of Louisiana who served in the armed services of the United States may be able to exempt military compensation earned outside of Louisiana. If you served 120 or more consecutive days on active duty as a member of the armed services of the United States, the compensation paid to you and/or your spouse by the armed services while serving outside of Louisiana is exempt from Louisiana income tax. Example: On January 15, 2004, you went on active duty and continuously remained on active duty at least through May 13, 2004 (120 days), up to \$29,999 of compensation paid to you and/or your spouse by your branch of the armed services may be exempt from Louisiana income tax. The exempt portion is that amount of compensation earned outside of Louisiana during and after 120 plus consecutive days of active duty. In the above example, if you served 40 days in Louisiana and the remainder of duty outside of Louisiana, income from the 41st day forward is exempt once you have served 120 plus consecutive days of active duty. Please attach a copy of your official orders, including endorsements, that establish your 120 plus consecutive days of out-of-state active duty.

LINE 4K — Add Lines 4A through 4J and print the result.

LINE 4L — Print on Line 4L the amount of federal tax applicable to the exempt income shown on Line 4K. If Line 8 on the face of Form IT-540 is greater than zero, complete both options and use the option that results in the *lowest* federal tax.

Option 1:	If Line 4K is:	Then print on Line 4L:
	Less than \$15,000	-0-
	\$15,000 - \$50,000	25% of the amount over \$15,000
	more than \$50,000	\$8,750 plus 40% of the amount
		over \$50,000

Option 2: Divide Line 4K by Line 1. Carry out two decimal places in the percentage; for example, 48.32%. DO NOT ROUND UP. The percentage cannot exceed 100%. Multiply your total federal tax from Line 8 of Form IT-540 by the ratio obtained. If there is no applicable federal tax, print zero, "0."

LINE 4M — Subtract Line 4L from Line 4K and print the result.

LINE 5 — Subtract Line 4M from Line 3. Print the result on Line 7 of Form IT-540. Mark the box on Line 7 of Form IT-540 indicating Schedule E was used.

GENERAL INFORMATION REGARDING CREDITS

If a schedule is required in the instructions below, you must attach a separate schedule for each credit claimed. The schedule should clearly identify the credit, your name(s), and Social Security Number(s). For complete information regarding the credits, refer to the publication, "Credits, Exemptions, Exclu-

sions, and Deductions for Individual and Corporation Income Tax, Corporation Franchise Tax, and Inheritance and Gift Tax." This publication may be obtained via the Department's website at www.revenue.louisiana.gov.

INSTRUCTIONS FOR REFUNDABLE TAX CREDITS, SCHEDULE F

LINE 1 – A refundable credit is allowed against income tax for 100 percent of the ad valorem taxes paid to political subdivisions in Louisiana on inventory held by manufacturers, distributors, and retailers (R.S. 47:6006). A copy of the inventory tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return.

Line 2 – A refundable credit is allowed against income tax for 100 percent of the ad valorem taxes paid on vessels in Outer Continental Shelf Lands Act Waters (R.S. 47:6006.1). A copy of the inventory tax assessment and a copy of the cancelled check in payment of the tax must be attached to the return along with a completed Form LAT 11 from the Louisiana Tax Commission.

LINE 3 – A refundable credit is allowed against income tax for up to 40 percent (.40) of the ad valorem taxes paid to Louisiana

political subdivisions by a telephone company with respect to that company's public service properties located in Louisiana (R.S. 47:6014). The credit may be passed through certain legal entities to individuals. See Revenue Information Bulletin 01-004 on the Department's website. A schedule must be attached stating what entity(ies) paid the tax and obtained the credit on the individual's behalf.

LINE 4 – A refundable credit is allowed against income tax for purchases by a taxpayer of specialty apparel items from a Private Sector Prison Industry Enhancement (PIE) contractor (R.S. 47:6018). Please contact the Department for further information concerning this credit.

LINE 5 – Add Lines 1, 2, 3, and 4. Print the result on Line 15B of Form IT-540.

INSTRUCTIONS FOR NONREFUNDABLE TAX CREDITS, SCHEDULE G

LINE 1 – CREDIT FOR NET INCOME TAX LIABILITIES PAID TO OTHER STATES – (R.S. 47:33) If you were a resident of Louisiana for the entire year, you are allowed a credit for the net income tax liabilities paid to one or more states of the United States. Please note the "net income tax liability" is generally not the amount withheld. No credit may be claimed for taxes paid to cities, the District of Columbia, or foreign countries. The credit allowed on your Louisiana return must be for the same taxable year for which the tax was paid to the other state(s). Print on Line 1 the amount of the paid income tax liabilities to the other state(s). Round to the nearest dollar. A copy of the return(s) filed with the other state(s) must be attached to your Louisiana return.

LINE 2 - CREDIT FOR CERTAIN DISABILITIES - (R.S. 47:297(A)) A credit of \$100 against the tax is permitted for the taxpayer, spouse, or dependent who is deaf, has lost the use of a limb, mentally incapacitated, or blind. Only one credit is allowed per person. The disability must exist at the end of the taxable year, or if death occurred during the taxable year, at the date of death. If you are claiming this credit for the first time, a physician's statement certifying the disability is required. If one is not submitted with the return, it will be requested later. For purposes of this credit, DEAF is defined as one who cannot understand speech through auditory means alone (even with the use of amplified sound) and must either use visual means or rely on other means of communication. LOSS OF LIMB is defined as one who has lost one or both hands at or above the wrist or one or both feet at or above the ankle. This credit also applies if use of the limb or limbs has been permanently lost. MENTALLY INCAPACITATED is defined as one who is incapable of caring for himself or performing routine daily health requirements due to his mental condition. BLIND is defined as one who is totally blind or whose central field of acuity does not exceed 20/200 in the better eye with correcting lenses or whose visual acuity is

limited to a field no greater than 20 degrees. The name(s) of the qualifying dependent(s) must be printed on Line 2C. Print on Line 2D the total number of qualifying individuals. Multiply Line 2D by \$100 and print the result on Line 2E.

LINE 3 – CREDIT FOR CONTRIBUTIONS TO EDUCATIONAL INSTITUTIONS – (R.S. 47:37) Taxpayers who donate computer equipment to educational institutions are allowed a credit of 40 percent (.40) of the value of the property donated against their Louisiana income tax. The recipient certifies the donation of property by using the Certificate of Donation, Form R-3400. This form is available on the Department's website at www.revenue.louisiana.gov. The completed certification form must be attached to the individual income tax return. Print on Line 3A the value of the property donated to an educational institution in Louisiana. Multiply the amount on Line 3A by 40 percent (.40) and print the result on Line 3B. Round to the nearest dollar.

LINE 4 – CREDIT FOR CERTAIN FEDERAL CREDITS – (R.S. 47:297(B))Taxpayers are allowed a credit of 10 percent (.10) of the credits taken on Lines 46 and 48 on Federal Form 1040 plus 10 percent (.10) of any investment tax credit or jobs credit computed on Federal Form 3800. If Federal Form 1040A is used, the allowed credit is 10 percent (.10) of the credit on Line 30. If the credit was not utilized on the federal return because of the alternative minimum tax, you must reduce this amount by the portion of the credit that was not utilized. Print the total federal credit on Line 4A. Multiply Line 4A by 10 percent (.10) and print the result or \$25, whichever is less, on Line 4B.

LINE 5 – R.S. 47:297(C) provides a credit for the amount of gasoline and special fuels taxes paid for operating or propelling any commercial fishing boat. Attach a schedule listing all invoices and taxes paid.

- **LINE 6** R.S. 47:297(F) provides for a credit against an individual's income tax for the amount contributed in a family responsibility program under the provisions of R.S. 46:449. The amount of this credit shall not exceed thirty three and one third percent (.333) of the contribution or \$200 per year, whichever is less.
- **LINE 7** R.S. 47:297(H) provides for a credit for a certified medical doctor possessing an unrestricted license from the State of Louisiana to practice medicine, or a dentist licensed by the State of Louisiana to practice dentistry, in certain geographic areas of Louisiana. The credit is limited to \$5,000. Please contact the Department for information on qualifying for this credit.
- **LINE 8** R.S. 47:297(I) provides for a credit for any individual taxpayer required to file a Louisiana tax return, acting as a business entity authorized to do business in the state, operating as either a sole proprietorship, a partner in a partnership, or as a Subchapter S Corporation, for bone marrow donor expense. Please contact the Department for information on qualifying for this credit.
- **LINE 9** R.S. 47:297(J) provides for a credit for certain law enforcement officers and specified employees of the Department of Public Safety and Corrections for specific post-secondary educational expenses incurred in the pursuit of an undergraduate degree related to law enforcement. Please contact the Department for information on qualifying for this credit.
- **LINE 10** R.S. 47:297(K) allows a credit for a taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense and who is less than twenty-five years of age at the time of initial employment. Please contact the Department for information on qualifying for this credit.
- **LINE 11** R.S. 47:297(L) provides for a credit for the purchase of a bulletproof vest for certain law enforcement personnel as designated in the statute. The credit is limited to \$100. Please contact the Department for information on qualifying for this credit.
- LINE 12 R.S. 47:297.2 provides for a credit against the individual income tax for a person who maintains a household which includes one or more dependents who are physically or mentally incapable of caring for themselves. The credit is equal to the applicable percentage of employment-related expenses allowable pursuant to Section 21 of the Internal Revenue Code. Please contact the Department for information on qualifying for this credit.
- **LINE 13** R.S. 47:1125.1 provides for a credit against Louisiana income tax for the employment of residents of Louisiana in connection with the production of a motion picture. The credit may flow to an individual via a partnership, limited liability company, Subchapter S Corporation, or other entity. Please contact the Department for information on qualifying for this credit.
- **LINE 14** R.S. 47:6004 provides that business proprietors are possibly eligible for a credit for hiring the previously unemployed. Please contact the Department for information on qualifying for this credit.

- **LINE 15** R.S. 47:6007 provides for a credit for Louisiana domiciled taxpayers for an investment in a state certified motion picture production. For information on qualifying for this credit, please refer to Revenue Information Bulletin number 05-001 on the Department's website.
- **LINE 16** R.S. 47:6008 provides for a credit against Louisiana income tax for donations to assist qualified playgrounds. The credit shall be an amount equal to the lesser of \$1,000 or one-half of the value of the cash, equipment, goods, or services donated. Please contact the Department for information on qualifying for this credit.
- **LINE 17** R.S. 47:6009 provides for a credit against Louisiana income tax for employers who pay for training to bring employees' reading, writing, or mathematical skills to at least the 12th grade level. The credit is limited to \$250 per participating employee. Please contact the Department for information on qualifying for this credit.
- **LINE 18** R.S. 47:6015 provides a credit for any taxpayer who claims for the taxable year a federal income tax credit under 26 U.S.C. §41(a) for increasing research activities. Please contact the Department for information on qualifying for this credit.
- **LINE 19** R.S. 47:6016 provides for a credit if the taxpayer makes certain qualified low-income community investments. Please contact the Department for information on qualifying for this credit.
- **LINE 20** R.S. 47:6017 provides for a credit against Louisiana income tax for the filing fee paid to the Louisiana State Bond Commission that is incurred by an economic development corporation in the preparation and issuance of bonds. Please contact the Department for information on qualifying for this credit.
- **LINE 21** R.S. 47:6019 provides for a credit if the taxpayer incurs certain expenses during the rehabilitation of a historic structure located in a downtown development district. Please contact the Department for information on qualifying for this credit.
- **LINE 22** R.S. 51:1924 provides for a credit for any person who invests in the certified capital of a certified Louisiana Capital Company. The credit must be certified by the commissioner of the Office of Financial Institutions. You must attach a copy of your certification to the return.
- **LINE 23** R.S. 51:2203 provides for a credit of 35 percent (.35) of a cash donation of \$200,000 or more to the Dedicated Research Investment Fund administered by the Louisiana Board of Regents. The Board of Regents must certify that the person is qualified for the credit. You must attach a copy of your certification to the return.
- **LINE 24** R.S. 47:227 provides for a credit against Louisiana income tax for premium taxes paid during the preceding twelve months by an insurance company authorized to do business in Louisiana. The credit may be passed through certain legal entities to individuals (e.g. a partnership). A schedule must be attached stating what entity(ies) paid the premium tax and generated the credit on behalf of the individual.

- **LINE 25** R.S. 51:2354 provides for a credit of fifteen percent (.15) of the amount of money invested by the taxpayer in commercialization costs for one business location. The Louisiana Department of Economic Development must certify the technology commercialization credit. You must attach a copy of your certification to the return.
- **LINE 26** R.S. 25:1226.4 provides for a credit to certain heritage-based cottage industries. You must attach a copy of your contract to the return.
- **LINE 27** R.S. 46:813.1 and R.S. 17:3389 provide for credits against the Louisiana individual income tax to persons who establish research activities in either a Biomedical or University Research and Development Park. You must attach a copy of your contract to the return.
- **LINE 28** R.S. 47:3202 provides for a credit for tax equalization for certain businesses locating in Louisiana. You must attach a copy of your contract to the return.
- **LINE 29** R.S. 47:4305 provides for a credit to certain manufacturing establishments that have entered into a contract with the Department of Economic Development. You must attach a copy of your contract to the return.
- **LINE 30** R.S. 51:1782 et. seq. provides for a credit against the Louisiana individual income tax for private sector investment in certain areas designated as "Enterprise Zones." You must attach a copy of your contract to the return.
- **LINE 31** R.S. 51:2452 et. seq. provides for a credit against the Louisiana individual income tax for certain businesses to locate or expand existing operations in Louisiana. You must attach a copy of your contract to the return.
- **LINE 32** R.S. 47:38 provides for a credit for the conversion of a vehicle to an alternative fuel source. You must attach documentation verifying the conversion.
- **LINE 33** Add Lines 1, 2E, 3B, 4B, and 5 through 32 and print the result on Line 11C of Form IT-540.

Interest and Penalty Calculation Worksheets

In general, interest and penalties will be charged if you do not pay all amounts due on or before May 16, 2005. If the return is for a fiscal year, then interest and penalties will be charged if you do not pay on or before the 15th day of the fifth month after the close of the taxable year. **Important: The granting of an extension does not relieve one of their obligation to pay all tax amounts due by the due date.**

Interest – Interest is due on all tax amounts that are not timely paid. Interest is charged at the rate of 15 percent (.15) per annum from the date due until the date paid.

Interest Calculation Worksheet

Number of days late from *May 16, 2005 (*or days late from fiscal year due date)	
2. Interest rate per day	.00041
3. Interest rate (Multiply Line 1 by Line 2.)	
4. Amount you owe (Line 21 of Form IT-540.)	
5. Total interest due (Multiply Line 4 by Line 3 and print the result on Line 22 of Form IT-540.)	.00

Important note: The sum of BOTH the delinquent filing and delinquent payment penalties cannot exceed 25 percent (.25) of the tax due. The 30-day increments used for the calculation of the delinquent filing and delinquent payment penalties are based on the date the Department receives the return and/or payment, not the date the envelope is postmarked.

Delinquent Filing Penalty – A delinquent filing penalty will be assessed for failure to file a timely return. A penalty of 5 percent (.05) of the tax due accrues if the delay in filing is not more than 30 days, with an additional 5 percent (.05) **for each additional 30 days, or fraction thereof,** during which the failure to file continues. By law, the maximum delinquent filing penalty that can be imposed is 25 percent (.25) of the tax due.

Delinquent Filing Penalty Calculation Wo	orksheet	
Number of days late from *May 16, 2005 (*or days late from fiscal year due date)		
2. Divide Line 1 by 30 (days)	÷	30
Number of 30-day periods (If fraction of days remain, increase to nearest whole number.)		
4. 30-day penalty percentage	.05	
 Total penalty percentage [Multiply Line 3 by Line 4. The result cannot exceed 25 percent (.25).] 		
6. Amount you owe (Line 21 of Form IT-540.)		
7. Total amount of delinquent filing penalty due (Multiply Line 6 by Line 5 and print the		0.0
result on Line 23 of Form IT-540.)		.00

Delinquent Payment Penalty – If you fail to pay 90 percent (.90) of the tax due by the due date (May 16, 2005), a delinquent payment penalty will be assessed. A penalty of 0.5 percent (.005) of the tax not paid by the due date will accrue **for each 30 days, or fraction thereof**, during which the failure to pay continues. This penalty cannot exceed 25 percent (.25) of the tax due.

To determine if a delinquent payment penalty is owed, answer the following questions:

- 1. Are you paying a 2004 tax liability after May 16, 2005?
- 2. Have you paid in at least 90 percent (.90) of total tax due?

a. Enter amount from Line 10, Form IT-540.	.00
b. Enter amount from Line 13, Form IT-540.	.00
c. Add Lines "a" and "b" above.	.00
d. Multiply Line "c" by 10 percent (.10).	.00
e. Enter the amount from Line 21 from Form IT-540.	.00

If the amount on Line "e" is **less** than or equal to the amount on Line "d," then you **have paid** ninety percent (.90) of the total tax due. If the amount on Line "e" is **greater** than the amount on Line "d," then you **have not** paid ninety percent (.90) of the total tax due.

If you are paying a 2004 tax liability after May 16, 2005, **AND** have not paid ninety percent (.90) of the total tax due, then you owe delinquent payment penalty. Use the worksheet below to calculate the penalty.

Delinquent Payment Penalty Calculation Worksheet

1. Number of days late from *May 16, 2005 (*or days late from fiscal year due date) 2. Divide Line 1 by 30 (days) 30 3. Number of 30-day periods (If fraction of days remain, increase to nearest whole number.) 4. 30-day penalty percentage .005 5. Total penalty percentage [Multiply Line 3 by Line 4. The result cannot exceed 25 percent (.25).] 6. Amount you owe (Line 21 of Form IT-540.) 7. Total amount of delinquent payment penalty due (Multiply Line 6 by Line 5 and print the result on Line 24 of Form IT-540.) .00

Underpayment Penalty – An underpayment penalty may be charged if your tax deficiency is greater than \$1,000 and your filing status is either single, married filing separately, head of household, or qualifying widow(er). If your filing status is married filing jointly, you might incur an underpayment penalty if your tax deficiency is greater than \$2,000. In order to determine if an underpayment penalty is due, and to compute the underpayment penalty, you must obtain Form R-210.

2004 LOUISIANA TAX TABLE - SINGLE OR MARRIED FILING SEPARATELY (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

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11,750	12,000	148	128	108	88	89	48	28	80	23,750	24,000	615	262	575	222	535	515	495	475
12,000	12,250	153	133	113	93	73	53	33	13	24,000	24,250	625	605	585	265	545	525	505	485
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13,250	13,500	195	175	155	135	115	92	75	22	25,250	25,500	683	663	643	623	603	583	563	543
13,500	13,750	205	185	165	145	125	105	82	9	25,500	25,750	869	678	658	638	618	298	578	558
13,750	14,000	215	195	175	155	135	115	92	75	25,750	26,000	713	693	673	653	633	613	293	573
14,000	14,250	225	205	185	165	145	125	105	82	26,000	26,250	728	208	889	899	648	628	809	588
14,250	14,500	235	215	195	175	155	135	115	95	26,250	26,500	743	723	703	683	663	643	623	603
14,500	14,750	245	277	202	185	165	142	27.	105	26,500	26,750	728	738	718	698	8/9	658	638	618
14,750	15,000	255	235	275	195 205	1/5	155	135	115	26,750	27,000	788	768	733	728	693	688	653	633 648
15,250	15.500	275	255	235	215	195	175	155	135	27.250	27.500	803	783	763	743	723	203	683	663
15,500	15,750	285	265	245	225	205	185	165	145	27,500	27,750	818	798	778	758	738	718	869	678
		1	1		1	1	1	1	1			1							

2004 LOUISIANA TAX TABLE- SINGLE OR MARRIED FILING SEPARATELY (Filing Status Box 1 or 3)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$4,500 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

									-										
If your I	If your Louisiana tax table income		And th	e total exe	emptions c	And the total exemptions claimed on Line 6D		.: S:		If your L tax table	If your Louisiana tax table income		And th	e total exe	mptions c	And the total exemptions claimed on Line 6D is	Line 6D is		
(Line 9 of 1	(Line 9 of Form IT-540)	-	2	က	4	2		7	00	(Line 9 of F	(Line 9 of Form IT-540)	_	2	3	4	2	9	7	∞
is at least	but less than			×	Your Louisiana tax is	ana tax is:				is at least I	but less than			γ,	Your Louisiana tax is:	na tax is:			
27,750	28,000	833	813	793	773	753	733	713	693	39,750	40,000	1,553	1,533	1,513	1,493	1,473	1,453	1,433	1,413
28,000	28,250	848	828	808	788	292	748	728	208	40,000	40,250	1,568	1,548	1,528	1,508	1,488	1,468	1,448	1,428
28,250	28,500	863	843	823	803	783	763	743	723	40,250	40,500	1,583	1,563	1,543	1,523	1,503	1,483	1,463	1,443
28,300	29,730	893	873	853	833	813	793	773	753	40,300	41,730	1,030	1,593	1,573	1,553	1,533	1,130	1 493	1 473
29,000	29,250	806	888	868	848	828	808	788	768	41,000	41,250	1,628	1,608	1,588	1,568	1,548	1,528	1,508	1,488
29,250	29,500	923	903	883	863	843	823	803	783	41,250	41,500	1,643	1,623	1,603	1,583	1,563	1,543	1,523	1,503
29,500	29,750	938	918	868	878	828	838	818	798	41,500	41,750	1,658	1,638	1,618	1,598	1,578	1,558	1,538	1,518
29,750	30,000	953	933	913	893	873	853	833	813	41,750	42,000	1,673	1,653	1,633	1,613	1,593	1,573	1,553	1,533
30,000	30,250	896	948	928	806	888	868	848	828	42,000	42,250	1,688	1,668	1,648	1,628	1,608	1,588	1,568	1,548
30,250	30,500	983	963	943	923	903	883	863	843	42,250	42,500	1,703	1,683	1,663	1,643	1,623	1,603	1,583	1,563
30,500	34,000	338	8/8	828	938	8 8	030	8/8	828	42,500	42,750	1,710	1,090	1,078	1,000	1,030	1,010	1,090	1,5/Ø
30,750	31,000	2,013	2000	9/3	200	933	2 0	2000	000	42,750	43,000	1,733	1,713	1,093	1,073	1,003	1,033	1,013	2,000
31,000	31,250	1,028	1,008	988	2000	948 888	928	808	888	43,000	43,250	1,748	1,728	1,708	1,688	1,008	1,048	1,628	1,608
31,500	31,750	1,043	1,038	1018	866	978	958	938	918	43.500	43,750	1,778	1,758	1,738	1,718	1,000	1,678	1,658	1,638
31.750	32,000	1.073	1.053	1.033	1.013	993	973	953	933	43.750	44.000	1.793	1,773	1,753	1,733	1.713	1.693	1.673	1,653
32,000	32,250	1,088	1,068	1,048	1,028	1,008	988	968	948	44,000	44,250	1,808	1,788	1,768	1,748	1,728	1,708	1,688	1,668
32,250	32,500	1,103	1,083	1,063	1,043	1,023	1,003	983	963	44,250	44,500	1,823	1,803	1,783	1,763	1,743	1,723	1,703	1,683
32,500	32,750	1,118	1,098	1,078	1,058	1,038	1,018	866	876	44,500	44,750	1,838	1,818	1,798	1,778	1,758	1,738	1,718	1,698
32,750	33,000	1,133	1,113	1,093	1,073	1,053	1,033	1,013	993	44,750	45,000	1,853	1,833	1,813	1,793	1,773	1,753	1,733	1,713
33,000	33,250	1,148	1,128	1,108	1,088	1,068	1,048	1,028	1,008	45,000	45,250	1,868	1,848	1,828	1,808	1,788	1,768	1,748	1,728
33,250	33,500	1,163	1,143	1,123	1,103	1,083	1,063	1,043	1,023	45,250	45,500	1,883	1,863	1,843	1,823	1,803	1,783	1,763	1,743
33,500	33,750	1,178	1,158	1,138	1,118	1,098	1,078	1,058	1,038	45,500	45,750	1,898	1,878	1,858	1,838	1,818	1,798	1,778	1,758
33,750	34,000	1,193	1,173	1,153	1,133	1,113	1,093	1,073	1,053	45,750	46,000	1,913	1,893	1,873	1,853	1,833	1,813	1,793	1,773
34,000	34,250	1,208	1,188	1,168	1,148	1,128	1,108	1,088	1,068	46,000	46,250	1,928	1,908	1,888	1,868	1,848	1,828	1,808	1,788
34.500	34,750	1,238	1,218	1, 1, 2, 3, 3, 4, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5, 5,	1,103	1, 1, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 1, 2, 2, 1, 2, 2, 1, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2,	1,138	1,13	000,	46.500	46.750	958	1,938	1,900	200,	1,000	1,012	1,838	2,00
34,750	35,000	1,253	1,233	1,213	1,193	1,173	1,153	1,133	1,113	46,750	47,000	1,973	1,953	1,933	1,913	1,893	1,873	1,853	1,833
35,000	35,250	1,268	1,248	1,228	1,208	1,188	1,168	1,148	1,128	47,000	47,250	1,988	1,968	1,948	1,928	1,908	1,888	1,868	1,848
35,250	35,500	1,283	1,263	1,243	1,223	1,203	1,183	1,163	1,143	47,250	47,500	2,003	1,983	1,963	1,943	1,923	1,903	1,883	1,863
35,500	35,750	1,298	1,278	1,258	1,238	1,218	1,198	1,178	1,158	47,500	47,750	2,018	1,998	1,978	1,958	1,938	1,918	1,898	1,878
35,750	36,000	1,313	1,293	1,273	1,253	1,233	1,213	1,193	1,173	47,750	48,000	2,033	2,013	1,993	1,973	1,953	1,933	1,913	1,893
36,250	36,500	1,328	1.323	1,303	1,283	1,243	1,243	1.223	1,188	48,250	48,500	2,048	2,020	2,003	2.003	1.983	1,963	1.943	1.923
36,500	36,750	1,358	1,338	1,318	1,298	1,278	1,258	1,238	1,218	48,500	48,750	2,078	2,058	2,038	2,018	1,998	1,978	1,958	1,938
36,750	37,000	1,373	1,353	1,333	1,313	1,293	1,273	1,253	1,233	48,750	49,000	2,093	2,073	2,053	2,033	2,013	1,993	1,973	1,953
37,000	37,250	1,388	1,368	1,348	1,328	1,308	1,288	1,268	1,248	49,000	49,250	2,108	2,088	2,068	2,048	2,028	2,008	1,988	1,968
37,250	37,500	1,403	1,383	1,363	1,343	1,323	1,303	1,283	1,263	49,250	49,500	2,123	2,103	2,083	2,063	2,043	2,023	2,003	1,983
37,500	37,750	1,418	1,398	1,378	1,358	1,338	1,318	1,298	1,278	49,500	49,750	2,138	2,118	2,098	2,078	2,058	2,038	2,018	1,998
37,750	38,000	1,433	1,413	1,393	1,373	1,353	1,333	1,313	1,293	49,750	50,000	2,153	2,133	2,113	2,093	2,073	2,053	2,033	2,013
38,000	38,230	2,448 0,448	0,470	1,408	7,588	1,500	7,44¢	1,328	1,500 200 200 200 200	50,000	50,250	2,100	2,140	2,170	2,100	2,000	2,000	2,040	2,020
38,500	38,750	1,400 477 778	7,44°C	1,420 827	λ,τ 2,τ 2,τ 2,τ 2,τ	1,000 2000 2000	1,200	24°, 1	1,320	50,230	50,300	2,103	2,103	2, 143 2, 158	2,123	2,103	2,003	2,003	2,045 0,058
38,750	39,000	1,493	1,473	1,453	1,433	1,413	1,393	1,373	1,353	50,750	51,000	2,132	2,193	2,173	2,153	2,113	2,113	2,073	2,033
39,000	39,250	1,508	1,488	1,468	1,448	1,428	1,408	1,388	1,368				_	_	-	_	_	_	
39,250	39,500	1,523	1,503	1,483	1,463	1,443	1,423	1,403	1,383			П	US 6% OF	TAX TAB	LE INCON	PLUS 6% OF TAX TABLE INCOME IN EXCESS OF		51,000	
39,500	39,750	1,538	1,518	1,498	1,478	1,458	1,438	1,418	1,398										

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions by a claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your I	If your Louisiana	14 17 17 1	1		-		i		If your	If your Louisiana	<	1 41-4-4-1		-			
tax tabl	tax table income	And th	ie total ex	emptions	And the total exemptions claimed on Line b	Line ou is:	S:	C	tax tabi	tax table income	An	And the total exemptions claimed on Line of is:	xemptions	ciaimed or		1	C
(Line 9 of	(Line 9 of Form IT-540)	7	'n	4	ç	9	,	œ	-	(Line 9 of Form IT-540)	_	3	4	Ç	9	,	∞
is at least	is at least but less than		>-	our Louisi	Your Louisiana tax is:				is at least	but less than			Your Louisiana tax is	iana tax is:			
0	000,6	0	0	0	0	0	0	0	20,750	21,000	238		198	178	158	138	118
000'6	9,250	с	0	0	0	0	0	0	21,000	21,250	243		203	183	163	143	123
9,250	9,500	∞ τ	0 0	0 0	0 0	0 0	0 0	0 0	21,250	21,500	248	228	208	188	168	148	128
9,300	10,000	2 &	0	0 0	0	0 0		0	21,300	22,000	25		218	198	178	158	138
10,000	10,250	23	က	0	0	0	0	0	22,000	22,250	76.		223	203	183	163	143
10,250	10,500	28	80	0	0	0	0	0	22,250	22,500	26		228	208	188	168	148
10,500	10,750	33	13	0	0	0	0	0	22,500	22,750	27.		233	213	193	173	153
10,750	11,000	38	18	0	0	0	0	0	22,750	23,000	278		238	218	198	178	158
11,000	11,250	43	23	က	0 (0 (0 (0 (23,000	23,250	78		243	223	203	183	163
11,250	11,500	48	78	ω ζ	0 0	0 0	0 0	0 0	23,250	23,500	288	268	248	228	208	188	168
11,300	12,730	200	ος ας	2 &					23,300	24,000	200		253	233	218	108	178
12,730	12,000	200	S 4	23 -	ο m	0 0	0 0	0 0	24,730	24,000	200		263	243	223	203	183
12,250	12,500	89	2 4	2 6	0 00	0 0	o C) C	24 250	24,500			268	248	228	208	188
12,500	12,750	73	53	33	13 0	0	0	0	24,500	24,750	313		273	253	233	213	193
12,750	13,000	78	28	38	18	0	0	0	24,750	25,000	316			258	238	218	198
	13,250	83	63	43	23	က	0	0	25,000	25,250	325			265	245	225	205
13,250	13,500	88	89	48	28	∞	0	0	25,250	25,500	33			275	255	235	215
	13,750	93	73	53	33	13	0	0	25,500	25,750	34;			285	265	245	225
	14,000	86	78	28	38	18	0	0	25,750	26,000	35			295	275	255	235
14,000	14,250	103	83	63	43	23	က	0	26,000	26,250	36		325	305	285	265	245
14,250	14,500	108	88	89	48	28	∞ :	0	26,250	26,500	37.			315	295	275	255
14,500	14,750	113	88	73	53	8	13	0 0	26,500	26,750	33			325	302	285	265
14,750	15,000	118	80 0	78	28	88 4	28	0 0	26,750	27,000	39			335	315	295	275
15,000	15,250	123	103	X 8	03 08 08	φ Σ α	73	η α	27,000	27,250	405 415	385	365	345 355	325	305	282
15,500	15,360	133	173	8 6	23	2 4	33	. ú	27,500	27.750	1 4			365	345	325	305
15.750	16,000	138	118	86	78	28	388	0 80	27.750	28,000	433			375	355	335	315
16,000	16,250	143	123	103	83	63	43	23	28,000	28,250	44			385	365	345	325
16,250	16,500	148	128	108	88	89	48	28	28,250	28,500	455			395	375	355	335
16,500	16,750	153	133	113	93	73	23	33	28,500	28,750	465			405	385	365	345
16,750	17,000	158	138	118	86	78	28	38	28,750	29,000	475	5 455	435	415	395	375	355
17,000	17,250	163	143	123	103	တ္တ ဗ	63	43	29,000	29,250	24 to 1		445	425	405	385	365
17,250	17,500	108	240	128	108	8 8	200	φ τ	79,750	29,500	4 4 4 5 F	4/5	455	435	47.5	392	3/5
17,300	18,730	178	158	138	2 2 2	က ထိ	78	22	29,300	30,730	511		405	445	423	415	305
18,000	18,250	183	163	143	123	103	83	63	30,000	30,250	525		485	465	445	425	405
18,250	18,500	188	168	148	128	108	88	89	30,250	30,500	535		495	475	455	435	415
18,500	18,750	193	173	153	133	113	93	73	30,500	30,750	54.		202	485	465	445	425
18,750	19,000	198	178	158	138	118	86	78	30,750	31,000	55		515	495	475	455	435
19,000	19,250	203	183	163	143	123	103	83	31,000	31,250	265	5 545	525	202	485	465	445
19,250	19,500	208	188	168	148	128	108	88	31,250	31,500	22		532	515	495	475	455
19,500	19,750	213	193	173	153	133	113	93	31,500	31,750	585		545	525	505	485	465
19,750	20,000	218	198	1/8	158	138	118	98	31,750	32,000	595 608		555 765	535 545	515	495 705	475
20,000	20,500	223	208	288	89	148	128	90	32,250	32,500	61		575	555	535	515	495
20,500	20,750	233	213	193	173	153	133	113	32,500	32,750	625	5 605	585	595	545	525	505
		_		1		1		1							_		

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your	If your Louisiana	# Pud	And the total exemptions claimed on I ine 6	amotions .	openied on	si O9 eui l'e.	·		If your L	If your Louisiana tax tahle income	And	the total e	And the total exemptions claimed on I ine 6D is:	claimed on	i GB eui I	;,	
(Line 9 of	(Line 9 of Form IT-540)	1	3	4	2	9	7	8	(Line 9 of F	(Line 9 of Form IT-540)	1	3	4	2	9	7	8
is at least	is at least but less than	-	×	Your Louisiana tax is:	ana tax is:				is at least	is at least but less than	_		Your Louisiana tax is	ana tax is:			
32,750	33,000	635	615	262	575	255	535	515	44,750	45,000	1,115	1,095	1,075	1,055	1,035	1,015	995
33,000	33,250	645	625	605	585	565	545	525	45,000	45,250	1,125		1,085	1,065	1,045	1,025	1,005
33,250	33,500 33.750	655	635 645	615	595 605	575	555 565	535 545	45,250	45,500 45.750	1,135	1,115	1,095	1,075	1,055	1,035	1,015
33,750	34,000	675	655	635	615	595	575	555	45,750	46,000	1,155		1,115	1,095	1,075	1,055	1,035
34,000	34,250	685	665	645	625	605	285	292	46,000	46,250	1,165		1,125	1,105	1,085	1,065	1,045
34,250	34,500	969	675	655	635	615	262	212	46,250	46,500	1,175		1,135	1,115	1,095	1,075	1,055
34,500	34,750	202	685	999	645	625	605	585	46,500	46,750	1,185	1,165	1,145	1,125	1,105	1,085	1,065
34,750	35,000	715	695	675	655	635	615	595	46,750	47,000	1,195		1,155	1,135	1,115	1,095	1,075
35,000	35,250	735	715	083	600	040 666	626	000 645	47,000	47,250	1,205	1,185	1,105	1,140	1,125	1,105	1,085
35,500	35,750	745	725	705	0 / 0	000	645 645	625	47.500	47,750	1,275	`	1,175	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	1,145	1,115	1,095
35,750	36,000	755	735	715	695	675	655	635	47,750	48,000	1,235	ľ	1,195	1,175	1,155	1,135	1,115
36,000	36,250	765	745	725	202	685	665	645	48,000	48,250	1,245		1,205	1,185	1,165	1,145	1,125
36,250	36,500	775	755	735	715	695	675	655	48,250	48,500	1,255		1,215	1,195	1,175	1,155	1,135
36,500	36,750	785	292	745	725	202	685	999	48,500	48,750	1,265		1,225	1,205	1,185	1,165	1,145
36,750	37,000	262	272	755	735	715	695	675	48,750	49,000	1,275	_	1,235	1,215	1,195	1,175	1,155
	37,250	802	785	292	745	725	202	685	49,000	49,250	1,285		1,245	1,225	1,205	1,185	1,165
	37,500	815	795	272	755	735	715	695	49,250	49,500	1,295	_	1,255	1,235	1,215	1,195	1,175
37,500	37,750	825	805	785	292	745	725	202	49,500	49,750	1,305		1,265	1,245	1,225	1,205	1,185
	38,000	835	815	195	272	755	735	715	49,750	20,000	1,315	_	1,275	1,255	1,235	1,215	1,195
38,000	38,250	845	825	802	785	765	745	725	20,000	50,250	1,328	_	1,288	1,268	1,248	1,228	1,208
38,250	38,500	855	835	815	795	775	755	735	50,250	50,500	1,343		1,303	1,283	1,263	1,243	1,223
38,500	38,750	865	845	825	805	707	922	755	50,500	50,750	1,358	1,338	1,318	1,298	1,278	1,258	1,238
30,730	39,000	0/0	000	9.45	0 I U	7.93	785	765	51,000	51,000	1,37,3	1,555	1,348	1,010	1,293	1,27.5	1 268
39,250	39,530	895	875	855	835	815	795	775	51,250	51,500	1.403		1,363	1.343	1,323	1.303	1,283
39,500	39,750	902	885	865	845	825	805	785	51,500	51,750	1,418		1,378	1,358	1,338	1,318	1,298
39,750	40,000	915	895	875	855	835	815	795	51,750	52,000	1,433		1,393	1,373	1,353	1,333	1,313
40,000	40,250	925	902	885	865	845	825	802	52,000	52,250	1,448		1,408	1,388	1,368	1,348	1,328
40,250	40,500	935	915	892	875	822	835	815	52,250	52,500	1,463	_	1,423	1,403	1,383	1,363	1,343
40,500	40,750	945	925	902	882	865	845	825	52,500	52,750	1,478	•	1,438	1,418	1,398	1,378	1,358
40,750	41,000	955	935	915	895	875	855	835	52,750	53,000	1,493	•	1,453	1,433	1,413	1,393	1,373
41,000	41,250	965	945 045	925	905 915	882	802	845 875	53,000	53,250	1,508	1,488	1,468	1,448	1,428	1,408	1,388
41,500	41.750	982	965	945	925	902	882	865	53,500	53,750	1,538	1.518	1,498	1,478	1,458	1,438	1,418
41,750	42,000	995	975	955	935	915	895	875	53,750	54,000	1,553	_	1,513	1,493	1,473	1,453	1,433
42,000	42,250	1,005	982	965	945	925	902	885	24,000	54,250	1,568		1,528	1,508	1,488	1,468	1,448
42,250	42,500	1,015	962	975	922	932	915	895	54,250	54,500	1,583	_	1,543	1,523	1,503	1,483	1,463
42,500	42,750	1,025	1,005	985	962	942	925	902	54,500	54,750	1,598	1,578	1,558	1,538	1,518	1,498	1,478
42,750	43,000	1,035	1,015	995	975	955	935	915	54,750	55,000	1,613		1,573	1,553	1,533	1,513	1,493
43,000	43,250	1,045	1,025	1,005	985	965	945 1	925	55,000	55,250	1,628		1,588	1,568	1,548	1,528	1,508
43,250	43,500	1,055	1,035	1,015	995	975	955	935	55,250	55,500	1,643	_ `	1,603	1,583	1,563	1,543	1,523
43,500	43,750	1,065	1,045	1,025	1,005	985	965	945	55,500	55,750	1,658	1,638	1,618	1,598	1,5/8	1,558	1,538
43,750	44,000	1,075	1,055	1,035	1,015	995	975	955 965	55,750	56,000	1,6/3	1,653	1,633	1,613	1,593	1,5/3	1,553
44,250	44,500	1,095	1.075	1,055	1,035	1.015	995	975	56,250	56,500	1.703	`	1,663	1,643	1,623	1.603	1.583
44,500	44,750	1,105	1,085	1,065	1,045	1,025	1,005	985	56,500	56,750	1,718	`	1,678	1,658	1,638	1,618	1,598
		-	-	-	-	-		1						-		-	

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your Louisiana tax table income		And t	And the total exemptions claimed on Line 6D	emptions c	laimed on	Line 6D is:			If your L	If your Louisiana tax table income	And	the total e	And the total exemptions claimed on Line 6D is:	claimed or	Line 6D is	io	
	1 2 3 4	3 4	4		2	9	7	00	(Line 9 of F	(Line 9 of Form IT-540)	1 2	3	4	2	9	7	00
Your Louisiana tax	Your Louisiana tax	Your Louisiana tax i	our Louisiana tax i	ana tax i	<u>::</u>				is at least	is at least but less than			Your Louisiana tax is:	iana tax is:			
1,733 1,713 1,693	1,713 1,693	1,693		1,673		1,653	1,633	1,613	68,750	000,69	2,453	2,433		2,393	2,373	2,353	2,333
	1,728 1,708	1,708		1,688		1,668	1,648	1,628	000,69	69,250	2,468	2,448	2,428	2,408	2,388	2,368	2,348
1,738 1,718	1,758 1,738 1,718	1,738 1,718	1,718		_	869	1,663	1,658	69,500	69,750	2,498	2,463		2,438	2,403	2,398	2,363
1,793 1,773 1,753 1,733	1,773 1,753 1,733	1,753 1,733	1,733	` '	~ '	1,713	1,693	1,673	69,750	70,000	2,513	2,493		2,453	2,433	2,413	2,393
58,500 1,808 1,788 1,789 1,48	1,788 1,768 1,748	1,783 1,763	1,748			1,728	1,708	1,088	70,000	70,250	2,528	2,508	2,488	2,408	2,448	2,428	2,408
1,838 1,818 1,798	1,818 1,798	1,798		1,778		1,758	1,738	1,718	70,500	70,750	2,558	2,538		2,498	2,478	2,458	2,438
1,813	1,833 1,813	1,813		1,793		1,773	1,753	1,733	70,750	71,000	2,573	2,553		2,513	2,493	2,473	2,453
1,868 1,848 1,828 1	1,848 1,828 1	1,828	_	1,808		1,788	1,768	1,748	71,000	71,250	2,588	2,568		2,528	2,508	2,488	2,468
1,883 1,863 1,843 1	1,863 1,843 1	1,843		1,823		1,803	1,783	1,763	71,250	71,500	2,603	2,583	2,563	2,543	2,523	2,503	2,483
59,750 1,838 1,878 1,838 1,838	1,878 1,858 1	1,858		1,838		1,818	1,798	1,702	71,500	72,000	2,618	2,598		2,558	2,538	2,518	2,498
1 908 1	1 908 1	2,0,1		2,00,00		2,03,0	2,0,1	1,7,93	72,000	72.250	2,033	2,013		2,2,2	2,750	2,73	2,52
1.943 1.923 1.903 1.883	1.923 1.903 1.883	1,903	2,000,1		_	863	1.843	1,823	72.250	72.500	2,663	2,643	2,623	2,603	2.583	2,563	2.543
1,958 1,938 1,918 1,898 1	1,938 1,918 1,898 1	1,918 1,898 1	1,898	_	_	878	1,858	1,838	72,500	72,750	2,678	2,658		2,618	2,598	2,578	2,558
1,973 1,953 1,933 1,913	1,953 1,933 1,913	1,933 1,913	1,913		_	1,893	1,873	1,853	72,750	73,000	2,693	2,673		2,633	2,613	2,593	2,573
1,968 1,948 1,928 1	1,968 1,948 1,928 1	1,948 1,928 1	1,928	_	~	806,1	1,888	1,868	73,000	73,250	2,708	2,688	2,668	2,648	2,628	2,608	2,588
2,003 1,983 1,963 1,943 1	1,983 1,963 1,943 1	1,963 1,943 1	1,943	_	<u></u>	,923	1,903	1,883	73,250	73,500	2,723			2,663	2,643	2,623	2,603
1,998 1,978 1,958	1,998 1,978 1,958	1,978 1,958	1,958	_	_	938	1,918	1,898	73,500	73,750	2,738			2,678	2,658	2,638	2,618
2,033 2,013 1,993 1,973	2,013 1,993 1,973	1,993 1,973	1,973	_	← .	1,953	1,933	1,913	73,750	74,000	2,753			2,693	2,673	2,653	2,633
2,048 2,028 2,008 1,988	2,028 2,008 1,988	2,008 1,988	1,988		, ,	896,1	1,948	1,928	74,000	74,250	2,768	2,748	2,728	2,708	2,688	2,668	2,648
62,500 2,063 2,043 2,023 2,003 1,	2,043 2,023 2,003	2,023 2,003	2,003		<u> </u>	583	1,963	1,943	74,250	74,500	2,783	2,763		2,723	2,703	2,683	2,663
2,076 2,036 2,036 2,016	2,036 2,036 2,018	2,030 2,010	2,010		- 0	2013	1,970	1,930	74,500	75,000	2,730	2,710		2,753	2,733	2,030	2,070
2,033 2,033 2,033 2,033 2,033	2.088 2.068 2.048	2,033 2,033	2,033		, v	2,013	2,008	1.988	75,000	75,250	2,828	2,793		2,768	2,733	2,728	2,708
2,123 2,103 2,083 2,063	2,103 2,083 2,063	2,083 2,063	2,063		ĺΝ	2,043	2,023	2,003	75,250	75,500	2,843	2,823		2,783	2,763	2,743	2,723
2,118 2,098 2,078	2,118 2,098 2,078	2,098 2,078	2,078		N	2,058	2,038	2,018	75,500	75,750	2,858	2,838		2,798	2,778	2,758	2,738
2,153 2,133 2,113 2,093	2,133 2,113 2,093	2,113 2,093	2,093			2,073	2,053	2,033	75,750	76,000	2,873	2,853		2,813	2,793	2,773	2,753
2,168 2,148	2,148 2,128	2,128		2,108		2,088	2,068	2,048	76,000	76,250	2,888	2,868	2,848	2,828	2,808	2,788	2,768
2,183 2,163 2,123	2,163 2,143 2,123	2,143 2,123	2,123		•	2,103	2,083	2,063	76,250	76,500	2,903	2,883		2,843	2,823	2,803	2,783
2,198 2,178 2,158	2,178 2,158	2,158		2,138		2,118	2,098	2,078	000,97	77,000	2,918	2,898		2,858	2,838	2,818	2,798
65,000 2,213 2,193 2,173 2,193 65,250 2,28 2,188 2,188	2,193 2,173	2,173		2,133		2,133	2,113	2,033	77,000	77.250	2,933	2,8'2 0,0'0		2,0,7	2,033	2,032	2,0'7
2.220 2,200 2,100	2,203 2,100	2,100		2,183		2,163	2,143	2,100	77,250	77.500	2,943	2,920	2,900	2,000	2,000	2,040	2,020
2,258 2,238 2,218	2,238 2,218	2,218		2,198		2,178	2,158	2,138	77,500	77,750	2,978	2,958		2,918	2,898	2,878	2,858
2,253 2,233	2,253 2,233	2,233		2,213		2,193		2,153	77,750	78,000	2,993	2,973		2,933	2,913	2,893	2,873
2,288 2,268 2,248 2,228	2,268 2,248 2,228	2,248 2,228	2,228			2,208		2,168	78,000	78,250	3,008	2,988		2,948	2,928	2,908	2,888
2,283 2,263 2,243	2,283 2,263 2,243	2,263 2,243	2,243		• •	2,223		2,183	78,250	78,500	3,023	3,003		2,963	2,943	2,923	2,903
2,278 2,258	2,298 2,278 2,258	2,278 2,258	2,258			2,238		2,198	78,500	78,750	3,038	3,018		2,978	2,958	2,938	2,918
2,313 2,293 2,273	2,313 2,293 2,273	2,293 2,273	2,273			2,253	2,233	2,213	78,750	000'62	3,053	3,033		2,993	2,973	2,953	2,933
2,348 2,328 2,308	2,328 2,308	2,308		2,288		2,268	2,248	2,228	79,000	79,250	3,068	3,048		3,008	2,988	2,968	2,948
2,363 2,343 2,323	2,343 2,323	2,323		2,303		2,283	2,263	2,243	79,250	79,500	3,083	3,063	3,043	3,023	3,003	2,983	2,963
2,378 2,358 2,338	2,358 2,338	2,338		2,318		2,298	2,278	2,258	79,500	79,750	3,098	3,078		3,038	3,018	2,998	2,978
2,393 2,373 2,353	2,373 2,353	2,353		2,333	1	2,313	2,293	2,273	79,750	80,000	3,113	3,093		3,053	3,033	3,013	2,993
2.408 2.388 2.368	2,388 2,368	2,368		2,348		2.328	2.308	2.288	80,000	80,250	3,128	3,108		3,068	3.048	3,028	3,008
68,500 2,423 2,403 2,383 2,363	2,403 2,383	2,383		2,363		2,343	2,323	2,303	80,250	80,500	3,143	3,123		3,083	3,063	3,043	3,023
2,438 2,418 2,398	2,418 2,398	2,398		2,378		2,358	2,338	2,318	80,500	80,750	3,158	3,138		3,098	3,078	3,058	3,038
			4					-									

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions you claimed on Line 6D. The amount shown in that column is your Louisiana tax liability. If your total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over two have been used in determining the tax shown in this table.

If your	If your Louisiana	And th	xe lotal ex	And the total exemptions claimed on I ine 6D	laimed on		<u>iv</u>		If your L	If your Louisiana	And	xe fotal ex	And the total exemptions claimed on Line 6D is:	laimed on	i O9 eui I	·.	
(Line 9 of	(Line 9 of Form IT-540)	1	8	4	2	_		00	(Line 9 of F	(Line 9 of Form IT-540)	1	3	4	2	9	_	00
is at least	is at least but less than			Your Louisiana tax is	ana tax is:				is at least I	is at least but less than		<i>></i>	Your Louisiana tax is	ına tax is:		_	
80,750		3,173	3,153	3,133	3,113	3,093	3,073	3,053	92,750	93,000	3,893	3,873	3,853	3,833	3,813	3,793	3,773
81,000		3,188	3,168	3,148	3,128	3,108	3,088	3,068	93,000	93,250	3,908	3,888	3,868	3,848	3,828	3,808	3,788
81,250	81,500	3,203	3,183	3,163	3,143	3,123	3,103	3,083	93,250	93,500	3,923	3,903	3,883	3,863	3,843	3,823	3,803
81.750	+	3,210	3.213	3,170	3 173	3 153	3 133	3,030	93,300	93,730	3,959	3,933	3,030	3,893	3,873	3,853	3,833
82,000		3,248	3,228	3,208	3.188	3,168	3,148	3,128	94,000	94,250	3,968	3,948	3,928	3,908	3.888	3,868	3.848
82,250	82,500	3,263	3,243	3,223	3,203	3,183	3,163	3,143	94,250	94,500	3,983	3,963	3,943	3,923	3,903	3,883	3,863
82,500	82,750	3,278	3,258	3,238	3,218	3,198	3,178	3,158	94,500	94,750	3,998	3,978	3,958	3,938	3,918	3,898	3,878
82,750	83,000	3,293	3,273	3,253	3,233	3,213	3,193	3,173	94,750	95,000	4,013	3,993	3,973	3,953	3,933	3,913	3,893
83,000	83,250	3,308	3,288	3,268	3,248	3,228	3,208	3,188	92,000	95,250	4,028	4,008	3,988	3,968	3,948	3,928	3,908
83,250	83,500	3,323	3,303	3,283	3,263	3,243	3,223	3,203	95,250	95,500	4,043	4,023	4,003	3,983	3,963	3,943	3,923
83,500	83,750	3,338	3,318	3,298	3,278	3,258	3,238	3,218	95,500	95,750	4,058	4,038	4,018	3,998	3,978	3,958	3,938
83,750	84,000	3,353	3,333	3,313	3,293	3,273	3,253	3,233	95,750	96,000	4,073	4,053	4,033	4,013	3,993	3,973	3,953
84,000	84,250	3,368	3,348	3,328	3,308	3,288	3,268	3,248	000,96	96,250	4,088	4,068	4,048	4,028	4,008	3,988	3,968
84,250	84,500	3,383	3,363	3,343	3,323	3,303	3,283	3,263	96,250	96,500	4,103	4,083	4,063	4,043	4,023	4,003	3,983
84,500	84,750	3,398	3,378	3,358	3,338	3,318	3,298	3,278	96,500	96,750	4,118	4,098	4,078	4,058	4,038	4,018	3,998
	85,000	3,413	3,393	3,373	3,353	3,333	3,313	3,293	96,750	97,000	4,133	4,113	4,093	4,073	4,053	4,033	4,013
	85,250	3,428	3,408	3,388	3,368	3,348	3,328	3,308	92,000	97,250	4,148	4,128	4,108	4,088	4,068	4,048	4,028
85,250 age	85,500	3,443	3,423	3,403	3,383	3,363	3,343	3,323	97,250	97,500	4,163	4,143	4,123	4,103	4,083	4,063	4,043
85,500	85,750	3,458	3,438	3,418	3,398	3,378	3,358	3,338	97,500	97,750	4,178	4,158	4,138	4,118	4,098	4,078	4,058
	86,000	3,473	3,453	3,433	3,413	3,393	3,373	3,353	97,750	000,86	4,193	4,173	4,153	4,133	4,113	4,093	4,073
86,000	86,250	3,488	3,468	3,448	3,428	3,408	3,388	3,368	98,000	98,250	4,208	4,188	4,168	4,148	4,128	4,108	4,088
86,250	86,500	3,503	3,483	3,463	3,443	3,423	3,403	3,383	98,250	98,500	4,223	4,203	4,183	4,163	4,143	4,123	4,103
86,500	86,750	3,518	3,498	3,478	3,458	3,438	3,418	3,398	98,500	98,750	4,238	4,218	4,198	4,178	4,158	4,138	4,118
86,750		3,533	3,513	3,493	3,473	3,453	3,433	3,413	98,750	000'66	4,253	4,233	4,213	4,193	4,173	4,153	4,133
87,000	87,250	3,548	3,528	3,508	3,488	3,468	3,448	3,428	000,66	99,250	4,268	4,248	4,228	4,208	4,188	4,168	4,148
87,250	87,500	3,563	3,543	3,523	3,503	3,483	3,463	3,443	99,250	002,88	4,283	4,263	4,243	4,223	4,203	4,183	4,163
87,500	87,750	3,578	3,558	3,538	3,518	3,498	3,478	3,458	+	99,750	4,298	4,278	4,258	4,238	4,218	4,198	4,178
87,750	88,000	3,593	3,573	3,553	3,533	3,513	3,493	3,473		100,000	4,313	4,293	4,273	4,253	4,233	4,213	4,193
88,000	88,250	3,608	3,588	3,568	3,548	3,528	3,508	3,488		100,250	4,328	4,308	4,288	4,268	4,248	4,228	4,208
88,250	88,500	3,623	3,603	3,583	3,563	3,543	3,523	3,503		100,500	4,343	4,323	4,303	4,283	4,263	4,243	4,223
88,500	88,750	3,638	3,618	3,598	3,578	3,558	3,538	3,518	-	100,750	4,358	4,338	4,318	4,298	4,278	4,258	4,238
88,750	89,000	3,653	3,633	3,613	3,593	3,5/3	3,553	3,533	100,750 1	101,000	4,373	4,353	4,333	4,313	4,293	4,273	4,253
89,000	89,250	3,008	3,048	3,020	3,000	2,088	3,000	3,04¢			01110	T = 0 /0 = 1	EWOON ENCOME			OC 101 000	
89,500	89,500	000°, c	3,678	3,0,0	3,023	3,000	3,000	3,500			P LO		AA IABLE		=		000,
89,750	000'06	3,713	3,693	3,673	3,653	3,633	3,613	3,593									
90,000	90,250	3,728	3,708	3,688	3,668	3,648	3,628	3,608									
90,250	90,500	3,743	3,723	3,703	3,683	3,663	3,643	3,623									
90,500	90,750	3,758	3,738	3,718	3,698	3,678	3,658	3,638									
90,750		3,773	3,753	3,733	3,713	3,693	3,673	3,653									
91,000		3,788	3,768	3,748	3,728	3,708	3,688	3,668									
91,250	91,500	3,803	3,783	3,763	3,743	3,723	3,703	3,683									
91,500	91,750	3,818	3,798	3,778	3,758	3,738	3,718	3,698									
91,750	92,000	3,833	3,813	3,793	3,773	3,753	3,733	3,713									
92,000	92,250	3,848	3,878	3,808	3,788	3,768	3,748	3,728									
92,250	92,500	3,863	3,843	3,823	3,803	3,783	3,763	3,743									
92,300	92,730	0,0,0	0,000	0,000	0,010	0,730	0,7,6	0,700									

2004 LOUISIANA TAX TABLE- HEAD OF HOUSEHOLD (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

		,																	
If your	If your Louisiana		And th	אם ופזסז פנ	And the total exemptions claimed to line 6D	laimed or	o Line 6D is:			If your Louisiana	If your Louisiana tax table income		And	he total ex	And the total exemptions claimed on Line 6D is:	laimed on	l ine 6D is		
(Line 9 of	(Line 9 of Form IT-540)	_	2	3	4	2	_	7	∞	(Line 9 of Form IT-540)	orm IT-540)	_	2	3	4	2	9	7	∞
is at least	but less than			8	Your Louisiana tax is	na tax is:	-		.=	is at least b	at least but less than			>	Your Louisiana	ana tax is:			
0	9,000	0	0	0	0	0	0	0		20,750	21,000	405	385	365	345	315	275	235	195
9,000	9,250	с	0 (0 (0	0 (0 (0		21,000	21,250	415	395	375	355	325	285	245	205
9,250	9,500	ω <u>τ</u>	0 0	o c	0 0	o c	0 0) C	> C	21,250	21,500	425 435	405	395	365	335	305	255 265	215
9,750	10,000	18	0	0	0	0	0	0		21,750	22,000	445	425	405	385	355	315	275	235
10,000	10,250	23	က	0	0	0	0	0	0	22,000	22,250	455	435	415	395	365	325	285	245
10,250	10,500	78	∞ (0 0	0 0	0 0	0 (0 0		22,250	22,500	465	445	425	405	375	335	295	255
10,500	10,750	33	13	0	0	0	0	0	0	22,500	22,750	475	455	435	415	385	345	305	265
10,750	11,000	88 6	78	n 0	0 0	> C)	> C		22,750	23,000	485 405	465	445 777	425	395	355	375	2/5
11,250	11,500	4 4	28	ာ ထ	0	0 0	0 0	0 0	0 0	23,250	23,500	505	47.3	465	445	415	375	335	295
11,500	11,750	53	33	13	0	0	0	0		23,500	23,750	515	495	475	455	425	385	345	305
11,750	12,000	28	38	18	0	0	0	0		23,750	24,000	525	202	485	465	435	395	355	315
12,000	12,250	63	43	23	3	0	0	0	0	24,000	24,250	535	515	495	475	445	405	365	325
12,250	12,500	68	48	28	ω ί	0 0	0 (0 (24,250	24,500	545	525	505	485	455	415	375	335
12,500	12,750	3 5	55	35	15	0 (0 0	0 0	4	24,500	24,750	222	232	515	495	465	425	385	345
	13,000	82	65	45	25	0 4	0 0	0 0	0 0	24,750	25,000	565	545	525	505	485	435	395	355
000,5 2,000	13,250	9 0 10 10	0.7	00	S 4	υń	- C	-		25,000	25,250	070	000	000	010	004	044	400	000
3,500	13,500	115	0 0	25	5 r.	25.	- c	o c) C	25,230	25,500	280	27.0	250	548	200	403	423	2000
	14 000	125	105	85	65	35	0 0	0 0		25,550	26,000	623	603	583	563	533	493	453	413
14,000	14,250	135	115	95	75	45	22 0	0	0	26,000	26,250	638	618	598	578	548	208	468	428
14,250	14,500	145	125	105	82	22	15	0		26,250	26,500	653	633	613	293	263	523	483	443
14,500	14,750	155	135	115	92	65	25	0		26,500	26,750	899	648	628	809	218	538	498	458
14,750	15,000	165	145	125	105	75	35	ο ι		26,750	27,000	683	663	643	623	593	553	513	473
15,000	15,250	175	155	135	115	8 8 8	45 გ	ა ჯ	o c	27,000	27,250	698	678	658	638	608	268 583	528	488 503
15,500	15,750	195	175	155	135	105	65	25		27,500	27,750	728	708	889	899	638	298	558	518
15,750	16,000	205	185	165	145	115	75	35		27,750	28,000	743	723	703	683	653	613	573	533
16,000	16,250	215	195	175	155	125	85	45	ָט	28,000	28,250	758	738	718	869	899	628	588	548
16,250	16,500	222	202	185	165	135	9 0 10 10	S L		28,250	28,500	700	753	7.40	773	683	643	603	263
16,500	15,750	230	213	200	1/3	C41	100	60		20,200	20,730	000	207	762	07/	242	000	010	2/0
17,000	17,250	255	235	215	195	165	125	85		29,000	29,000	818	798	778	758	728	688	648	909
17,250	17,500	265	245	225	205	175	135	92		29,250	29,500	833	813	793	773	743	703	663	623
17,500	17,750	275	255	235	215	185	145	105		29,500	29,750	848	828	808	788	758	718	829	638
17,750	18,000	285	265	245	225	195	155	115	75	29,750	30,000	863	843	823	803	773	733	693	653
18,000	18,250	295	2/2	722	235	202	165	125		30,000	30,250	8/8	828	838	818	88/	7 48	708	899
18,250	18,500	305	282	202	245 255	215	185	135		30,250	30,500	800	0/2 2/3	800 800 800 800 800	848	818	778	738	500 809
18.750	19,000	325	302	285	265	235	195	155		30,750	31.000	923	903	883	863	833	793	753	713
19,000	19,250	335	315	295	275	245	205	165		31,000	31,250	938	918	868	878	848	808	292	728
19,250	19,500	345	325	305	285	255	215			31,250	31,500	953	933	913	893	863	823	783	743
19,500	19,750	355	335	315	295	265	225	185		31,500	31,750	896	948	928	806	878	838	798	758
19,750	20,000	365	345	325	305	275	235	195	155	31,750	32,000	983	963	943	923	893	853	813	773
20,000	20,230	385	365	375	305	202	243 255	202		32,000	32,230	030	070	920	920	900	0000	070	007
20,230	20,300	395	375	355	335	305	265	225		32,500	32,750	1,013	1.008	988	896	923	868	858	818
))))		2)				2) :	2)			3)	2)

2004 LOUISIANA TAX TABLE- HEAD OF HOUSEHOLD (Filing Status Box 4)

To determine your Louisiana tax, locate the amount of your tax table income (Line 9 of Form IT-540) in the first two columns. Read across to the column with the same number as the total number of exemptions exceeds eight, reduce your tax table income by \$1,000 for each exemption over eight. Locate this reduced amount in the first two columns and read across to the column numbered eight. The \$9,000 combined personal exemption-standard deduction and \$1,000 for each exemption over one have been used in determining the tax shown in this table.

	7 8			1,608 1,568 1,623 1,583				1,683 1,643																																		
Line 6D is:	9	-		1,648				1,723											1,903					- C66.																		
And the total exemptions claimed on Line 6D	2	Your Louisiana tax is:	1,673	1,688	1,718	1,733	1,748	1,763	1,793	1.808	1,823	1,838	1,853	1,868	1,883	1,898	1,913	1,928	1,943	1,930	1,988	2,003	2,018	2,033	TAX TABLE INCOME IN EXCESS OF																	
exemptions	4	Your Louis		1,718				1,793											1,973					2,003	ABLE INC																	
the total e	3			1,738				1,813											1,993					2,003	OF TAX T																	
And	2			1,758				1,833											2,013				2,088		PLUS 6% OF																	
			1,763	1,778	1,808	1,823	1,838	1,853	1,000	1,898	1,913	1,928	1,943	1,958	1,973	1,988	2,003	2,018	2,033	2,040	2,078	2,093	2,108	2,143																		
If your Louisiana tax table income	(Line 9 of Form IT-540)	is at least but less than	45,000	45,250	45,750	46,000	46,250	46,500	45,730	47.250	47,500	47,750	48,000	48,250	48,500	48,750	49,000	49,250	49,500	50,730	50,250	20,500	50,750	000,10																		
If your tax tabl	(Line 9 of	is at least	44,750	45,000	45,500	45,750	46,000	46,250	46,500	47,000	47,250	47,500	47,750	48,000	48,250	48,500	48,750	49,000	49,250	49,300	50,000	50,250	50,500	00,700																		
	~		8	m α	0 00	m	ω (~ a	0	· ~	· ~	Ω.	3	ω (က	ω	<u>е</u>	ω (<u>ر</u>	0 ~	ω α	3	ω ς	2 00		Ω	က	∞	m m	2 (0	- ω	3	80	က	α	. m	~	~	~ (~	~	_
	ω		833	848	878	893	908	923	953	396	983	866	1,013	1,028	1,043	1,058	1,073	1,088	1,103	1 133	1,148	1,163	1,178	1 208	1,223	1,238	1,25	1,268	1,283	1.313	1,328	1,343	1,358	1,373	1,388	1,418	1,433	1,448	1,463	1,478	1,49;	200
is:	2			888 84				963 923											1,143 1,100	_			1,218 1,17			1,278 1,238			1,323 1,28;						1,428 1,38						1,533 1,493	07.7
on Line 6D is:	8 2 9		873		918	933	948		993	1.008	1,023	1,038	1,053	1,068	1,083	1,098	1,113	1,128	1,143	_	1,188	1,203		1 248	1,263	1,278	1,293	1,308		1,353	1,368	1,383	1,398	1,413		1,458	1,473	1,488	1,503	1,518	1,533	
claimed on Line 6D is:	8 2 9 2	siana tax is:	913 873	8888	998 958 918	1,013 973 933	1,028 988 948	1,043 1,003 963	1,033 993	1.048 1.008	1,103 1,063 1,023	1,118 1,078 1,038	1,133 1,093 1,053	1,148 1,108 1,068	1,163 1,123 1,083	1,138 1,098	1,193 1,153 1,113	1,208 1,168 1,128	1,223 1,183 1,143	1 2 1 3 1 1 7 3	1,228 1,188	1,243 1,203	1,218	1 288 1 248	1,303 1,263	1,358 1,318 1,278	1,373 1,333 1,293	1,348 1,308	1,323	1,393 1,353	1,448 1,408 1,368	1,463 1,423 1,383	1,478 1,438 1,398	1,493 1,453 1,413	1,508 1,468 1,428	1,538 1,498 1,458	1,513 1,473	1,528 1,488	1,543 1,503	1,558 1,518	1,573 1,533	27.1
xemptions claimed on Line 6D is:	4 5 6 7 8	Your Louisiana tax is:	983 953 913 873	998 968 928 8888 1 013 983 943 903	1,028 998 958 918	1,043 1,013 973 933	1,058 1,028 988 948	1,073 1,043 1,003 963 1,088 1,058 1,018 078	1,000 1,030 1,018 9/8	1.118 1.088 1.048 1.008	1,133 1,103 1,063 1,023	1,148 1,118 1,078 1,038	1,163 1,133 1,093 1,053	1,178 1,148 1,108 1,068	1,193 1,163 1,123 1,083	1,208 1,178 1,138 1,098	1,223 1,193 1,153 1,113	1,238 1,208 1,168 1,128	1,253 1,223 1,183 1,143	1,200 1,230 1,130 1,130	1,298 1,268 1,228 1,188	1,313 1,283 1,243 1,203	1,328 1,298 1,258 1,218	1,358 1,328 1,288 1,248	1,373 1,343 1,303 1,263	1,388 1,358 1,318 1,278	1,403 1,373 1,333 1,293	1,418 1,388 1,348 1,308	1,433 1,403 1,363 1,323 1,418 1,378 1,338 1,448	1.463 1.433 1.393 1.353	1,478 1,448 1,408 1,368	1,493 1,463 1,423 1,383	1,508 1,478 1,438 1,398	1,523 1,493 1,453 1,413	1,538 1,508 1,468 1,428	1,568 1,538 1,498 1,458	1,583 1,553 1,513 1,473	1,598 1,568 1,528 1,488	1,613 1,583 1,543 1,503	1,628 1,598 1,558 1,518	1,643 1,613 1,573 1,533	0717 0017
the total exemptions claimed on Line 6D is:	3 4 5 6 7 8		1,003 983 953 913 873	1,018 998 968 928 888 1,013 1,013 983 943 903	1,048 1,028 998 958 918	1,063 1,043 1,013 973 933	1,078 1,058 1,028 988 948	1,093 1,073 1,043 1,003 963	1,100 1,000 1,000 1,010 970 1,103 1,003	1.138 1.118 1.088 1.048 1.008	1,153 1,133 1,103 1,063 1,023	1,168 1,148 1,118 1,078 1,038	1,183 1,163 1,133 1,093 1,053	1,198 1,178 1,148 1,108 1,068	1,213 1,193 1,163 1,123 1,083	1,228 1,208 1,178 1,138 1,098	1,243 1,223 1,193 1,153 1,113	1,258 1,238 1,208 1,168 1,128	1,273 1,253 1,223 1,183 1,143	1,200 1,200 1,200 1,190 1,130	1,318 1,298 1,268 1,288 1,188	1,333 1,313 1,283 1,243 1,203	1,348 1,328 1,298 1,258 1,218	1,378 1,378 1,378 1,278 1,248	1,393 1,373 1,343 1,303 1,263	1,408 1,388 1,358 1,318 1,278	1,423 1,403 1,373 1,333 1,293	1,438 1,418 1,388 1,348 1,308	1,453 1,433 1,403 1,363 1,323 1	1,483 1,463 1,433 1,393 1,353	1,498 1,478 1,448 1,408 1,368	1,513 1,493 1,463 1,423 1,383	1,528 1,508 1,478 1,438 1,398	1,543 1,523 1,493 1,453 1,413	1,558 1,538 1,508 1,468 1,428 1,573 1,553 1,593 1,443	1,588 1,568 1,588 1,498 1,458	1,603 1,583 1,553 1,513 1,473	1,618 1,598 1,568 1,528 1,488	1,633 1,613 1,583 1,543 1,503	1,648 1,628 1,598 1,558 1,518	1,663 1,643 1,613 1,573 1,533	0717 0017 0007
And the total exemptions claimed on Line 6D is:	2 3 4 5 6 7 8	Your Louisiana tax	1,023 1,003 983 953 913 873	1,038 1,018 998 968 928 888 1,053 1,033 1,013 983 943 903	1,068 1,048 1,028 998 958 918	1,083 1,063 1,043 1,013 973 933	1,098 1,078 1,058 1,028 988 948	1,113 1,093 1,073 1,043 1,003 963	1,126 1,106 1,006 1,036 1,018 97.6	1.158 1.138 1.118 1.088 1.048 1.008	1,173 1,153 1,133 1,103 1,063 1,023	1,188 1,168 1,148 1,118 1,078 1,038	1,203 1,183 1,163 1,133 1,093 1,053	1,218 1,198 1,178 1,148 1,108 1,068	1,233 1,213 1,193 1,163 1,123 1,083	1,248 1,228 1,208 1,178 1,138 1,098	1,263 1,243 1,223 1,193 1,153 1,113	1,278 1,258 1,238 1,208 1,168 1,128	1,293 1,273 1,253 1,283 1,183 1,143	1,300 1,200 1,200 1,200 1,130 1,130 1,130 1,130	1,338 1,318 1,298 1,268 1,228 1,188	1,353 1,333 1,313 1,283 1,243 1,203	1,368 1,348 1,328 1,298 1,258 1,218	1,303 1,378 1,358 1,328 1,288 1,248	1,413 1,393 1,373 1,343 1,303 1,263	1,428 1,408 1,388 1,358 1,318 1,278	1,443 1,423 1,403 1,373 1,333 1,293	1,458 1,438 1,418 1,388 1,348 1,308	1,473 1,453 1,433 1,403 1,363 1,323 1,1323 1	1,503 1,483 1,463 1,433 1,393 1,353	1,518 1,498 1,478 1,448 1,408 1,368	1,533 1,513 1,493 1,463 1,423 1,383	1,548 1,528 1,508 1,478 1,438 1,398	1,563 1,543 1,523 1,493 1,453 1,413	1,578 1,558 1,538 1,508 1,468 1,428 1,503 1,573 1,553 1,503 1,483 1,443	1,608 1,588 1,568 1,538 1,498 1,458	1,623 1,603 1,583 1,553 1,513 1,473	1,638 1,618 1,598 1,568 1,528 1,488	1,653 1,633 1,613 1,583 1,543 1,503	1,668 1,648 1,628 1,598 1,558 1,518	1,683 1,663 1,643 1,613 1,573 1,533	7 070 7 000 7 000 7
And the total exemptions claimed on Line 6D is:	1 2 3 4 5 6 7 8	Your Louisiana tax	1,023 1,003 983 953 913 873	1,018 998 968 928 888 1,013 1,013 983 943 903	1,068 1,048 1,028 998 958 918	1,083 1,063 1,043 1,013 973 933	1,098 1,078 1,058 1,028 988 948	1,093 1,073 1,043 1,003 963	1,126 1,106 1,006 1,036 1,018 97.6	1.158 1.138 1.118 1.088 1.048 1.008	1,173 1,153 1,133 1,103 1,063 1,023	1,188 1,168 1,148 1,118 1,078 1,038	1,203 1,183 1,163 1,133 1,093 1,053	1,218 1,198 1,178 1,148 1,108 1,068	1,233 1,213 1,193 1,163 1,123 1,083	1,248 1,228 1,208 1,178 1,138 1,098	1,263 1,243 1,223 1,193 1,153 1,113	1,278 1,258 1,238 1,208 1,168 1,128	1,273 1,253 1,223 1,183 1,143	1,300 1,200 1,200 1,200 1,130 1,130 1,130 1,130	1,338 1,318 1,298 1,268 1,228 1,188	1,353 1,333 1,313 1,283 1,243 1,203	1,368 1,348 1,328 1,298 1,258 1,218	1,378 1,378 1,378 1,278 1,248	1,413 1,393 1,373 1,343 1,303 1,263	1,428 1,408 1,388 1,358 1,318 1,278	1,443 1,423 1,403 1,373 1,333 1,293	1,458 1,438 1,418 1,388 1,348 1,308	1,453 1,433 1,403 1,363 1,323 1	1,503 1,483 1,463 1,433 1,393 1,353	1,518 1,498 1,478 1,448 1,408 1,368	1,533 1,513 1,493 1,463 1,423 1,383	1,548 1,528 1,508 1,478 1,438 1,398	1,563 1,543 1,523 1,493 1,453 1,413	1,558 1,538 1,508 1,468 1,428 1,573 1,553 1,593 1,443	1,608 1,588 1,568 1,538 1,498 1,458	1,623 1,603 1,583 1,553 1,513 1,473	1,638 1,618 1,598 1,568 1,528 1,488	1,653 1,633 1,613 1,583 1,543 1,503	1,668 1,648 1,628 1,598 1,558 1,518	1,683 1,663 1,643 1,613 1,573 1,533	0717 0017 0007
If your Louisiana tax table income And the total exemptions claimed on Line 6D is:		Your Louisiana tax	1,043 1,023 1,003 983 953 913 873	1,038 1,018 998 968 928 888 1,053 1,033 1,013 983 943 903	1,088 1,068 1,048 1,028 998 958 918	1,103 1,083 1,063 1,043 1,013 973 933	1,118 1,098 1,078 1,058 1,028 988 948	1,113 1,093 1,073 1,043 1,003 963	1.163 1.143 1.123 1.103 1.073 1.033 993	1.178 1.158 1.138 1.118 1.088 1.048 1.008	1,193 1,173 1,153 1,103 1,063 1,023	1,208 1,188 1,168 1,148 1,118 1,078 1,038	1,223 1,203 1,183 1,163 1,133 1,093 1,053	1,238 1,218 1,198 1,178 1,148 1,108 1,068	1,253 1,233 1,213 1,193 1,163 1,123 1,083	1,268 1,248 1,228 1,208 1,178 1,138 1,098	1,283 1,263 1,243 1,223 1,193 1,153 1,113	1,298 1,278 1,258 1,238 1,208 1,168 1,128	1,293 1,273 1,253 1,283 1,183 1,143	1,320 1,300 1,200 1,200 1,200 1,130 1,130 1,130 1,130 1,130	1,358 1,338 1,318 1,298 1,268 1,228 1,188	1,373 1,353 1,333 1,313 1,283 1,243 1,203	1,388 1,368 1,348 1,328 1,298 1,258 1,218	1,303 1,378 1,358 1,328 1,288 1,248	1,433 1,413 1,393 1,373 1,343 1,303 1,263	1,448 1,428 1,408 1,388 1,358 1,318 1,278	1,463 1,443 1,423 1,403 1,373 1,333 1,293	1,478 1,458 1,438 1,418 1,388 1,348 1,308	1,473 1,453 1,433 1,403 1,363 1,323 1,1323 1	1,523 1,503 1,483 1,463 1,433 1,393 1,353	1,538 1,518 1,498 1,478 1,448 1,368	1,553 1,533 1,513 1,493 1,463 1,423 1,383	1,568 1,548 1,528 1,508 1,478 1,438 1,398	1,583 1,563 1,543 1,523 1,493 1,453 1,413	1,578 1,558 1,538 1,508 1,468 1,428 1,503 1,573 1,553 1,503 1,483 1,443	1,628 1,608 1,588 1,568 1,538 1,498 1,458	1,643 1,623 1,603 1,583 1,553 1,513 1,473	1,658 1,638 1,618 1,598 1,568 1,528 1,488	1,673 1,653 1,633 1,613 1,583 1,543 1,503	1,688 1,668 1,648 1,628 1,598 1,558 1,518	1,703 1,683 1,663 1,643 1,613 1,573 1,533	V 07L V 00C V 0LC V 0CC V

R-19025 (9/02)

State of Louisiana Department of Revenue



Installment Request for Individual Income This agreement cannot exceed six (6) months.

Note: Do not file this form if you are currently making payments on an installment agreement. During the existence of this agreement, you must file all state tax returns and pay all state taxes timely.

Monthly installments are available to taxpayers who are unable to pay the full balance owed by the due date. During this period, you must submit monthly payments equal to the amount of the installment payment being requested on the reverse side of this form.

To apply for an installment agreement, complete the front and back of this form and attach it to the front of the IT-540 return. **20% of the total amount of tax owed must be remitted with the return and this request.** If this request is being made in response to a notice, mail this form, the coupon found at the bottom of the notice, and the down payment.

For more information about an installment request, contact the Collection Division at (225) 219-7448 or P. O. Box 201, Baton Rouge, LA 70821-0201.

A Notice of State Tax Lien may be filed to protect the State's interest until you pay in full.

Please print or type.

Your first name and middle initial	Last name	Social Security Number
Spouse's first name and middle initial	Last name	Social Security Number
Your current address (number and street)		Apartment number
City, State, ZIP		
Has your address changed since you filed you	our last return? 🛭 yes 📮 no	
()		
Your daytime telephone number	Best time to call	
Name of your bank or other financial institution		
Address of your bank or other financial institution		City, State, ZIP
Your employer		Your work telephone number
Tour employer		rour work telephone number
Your employer's address		City, State, ZIP
		()
Spouse's employer		Your spouse's work telephone number
Spouse's employer's address		City, State, ZIP
What is the tax year(s) for which you are ma	king this request?	
What is the total amount you owe on your ta	x return(s)?	
This agreement cannot exceed six months possible. Penalty and interest charges will		
Your signature	Spouse's signature	Date



Scheduled payments are due on the 15th of each month. Penalty and interest will continue to accrue until the balance of tax is paid in full.

In order to calculate the six (6) monthly installment payments, subtract the 20% down payment from the total tax due on Form IT-540.

Tax Due	\$		
Less down payment (20%)	\$		
Balance	\$		
Divide the balance due by s	six (6) to determine the monthly instal	lment payment.	
Installments:			
Six installments of \$	each.		

Please contact the Collection Division at (225) 219-7448 for a final installment of any tax and/or accrued interest and penalties. Payments are due on the 15th of each month.

The normal billing process will continue. A part of that process is the issuance of a Final Notice Before Seizure. **Failure to make the scheduled monthly payment will result in seizure of bank accounts and/or garnishment of your wages.** Please ensure that your social security number is written on your remittance.

R-6465 (8/04)

2.



Louisiana Department of Revenue P.O. Box 3440 Baton Rouge, LA 70821-3440 Application for Extension of Time to File Louisiana Individual Income Tax



.00

.00

.00

6332

Please note: If you received an extension to file your federal tax return for this period, you do not need a separate extension for filing your state return. Louisiana will recognize and accept the federal extension authorizing the same extended due date as the federal.

Attach a copy of your federal application, Form 4868 or 8736, to your completed Louisiana return. If you have an approved Form 2688 or 8800, attach a copy of it to your Louisiana return.

If you do not have a federal extension, then you may use this form for making your request. You may also be able to file your extension on the Department's Website at www.revenue.louisiana.gov. The maximum time allowed is six months past the due date of the Louisiana return.

This is not an extension of time for payment of tax. Any tax not paid by the original due date of the Louisiana return will be assessed interest at the rate of 15 percent per annum from the due date to the payment date. A delinquent payment penalty of up to 25 percent may also be imposed.

Individual Extension

Print total Louisiana income tax withheld......2_____2

_. (You may estimate this amount.)1

Print total Louisiana income tax liability for tax year ended.

Print total estimated tax payments. (Include

4.	Print total prepayments. (Add Lines 2 and 3.))		4		.00
	You may also be able to file y	your extensio externue.loui		•	ment's Website	e at
%						
5.	Print income tax balance due. (Subtract Line than Line 1, enter 0.) Attach your remittance payable to: Louisiana Department of Revenue	e to this form. M	ake check			.00
Your	first name and initial (If joint return, also give spouse's name and initial.)	Last Name		Your Social	Security Number	
Pres	ent home address (number and street including apartment number or rural ro	pute)		Spouse's So	cial Security Number	
City,	town, or APO	State	ZIP		Tax period	
	equest an extension of time until ar or fiscal year ending	, to file a	a Louisiana in	dividual ii	ncome tax return for	the calenda



E-File or E-Pay

Convenient taxpayer services provided by the Louisiana Department of Revenue.

TAX ASSISTANCE IS AVAILABLE AT THE FOLLOWING OFFICES OF THE DEPARTMENT OF REVENUE.

ALEXANDRIA REGIONAL OFFICE 900 MURRAY STREET ROOM B-100 318-487-5333

BATON ROUGE—MAIN OFFICE 617 NORTH THIRD STREET 225-219-0102 (ASSISTANCE) 225-219-2114 (TDD)

BATON ROUGE—REGIONAL OFFICE 8549 UNITED PLAZA BOULEVARD, SUITE 200 225-922-2300

LAFAYETTE REGIONAL OFFICE 825 KALISTE SALOOM ROAD BRANDYWINE III, STE. 150 337-262-5455

LAKE CHARLES REGIONAL OFFICE ONE LAKESHORE DRIVE, STE. 1550 337-491-2504 MONROE REGIONAL OFFICE 122 ST. JOHN STREET ROOM 105 318-362-3151

New Orleans Regional Office 1555 Poydras Street, Ste. 900 504-568-5233

SHREVEPORT REGIONAL OFFICE 1525 FAIRFIELD AVENUE, ROOM 630 318-676-7505

THIBODAUX REGIONAL OFFICE 1418 TIGER DRIVE 985-447-0976



Louisiana's College Savings Program (800) 259-5626